



Statistical release

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Financial statistics of consolidated general government

2009/2010

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Financial statistics of
consolidated general
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2010/2011

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Key findings

Consolidated net change in the stock of cash from the general government sector amounted to R20 781 million for the 2009/2010 fiscal year

Cash receipts from operating activities amounted to R734 592 million and cash payments for operating activities amounted to R773 933 million, resulting in a net cash outflow from operating activities of R39 341 million for the 2009/2010 fiscal year ended 31 March 2010. Purchases of non-financial assets amounted to R102 194 million for 2009/2010. Sales of non-financial assets amounted to R812 million for the 2009/2010 fiscal year, resulting in a net cash outflow from investments in non-financial assets of R101 382 million. The net acquisition of financial assets other than cash amounted to R51 634 million for 2009/2010. The net incurrence of liabilities amounted to R213 138 million for the 2009/2010 fiscal year, resulting in a net cash inflow from financing activities of R161 504 million. The consolidated net change in the stock of cash for the general government sector amounted to R20 781 million for the 2009/2010 fiscal year (see Table A, p.4).

Economic classification of cash payments for operating activities and purchases of non-financial assets of consolidated general government

The general government sector in South Africa comprises the national and provincial governments (including national and provincial extra-budgetary accounts and funds), higher education institutions and the non-trading services of municipalities. Consolidation involves the elimination of all transactions between these levels of the general government. The transactions eliminated include grants between different levels of government, professional and special services payments between levels of government and compulsory payments to other levels of government. The economic classification of expenditure is in general a measure of the nature of government operations and their effect on the economy of the country. Seven main economically classified cash payments for operating activities categories exist, namely: compensation of employees; purchases of goods and services; interest; subsidies; grants; social benefits; and other payments.

Compensation of employees includes cash payments in the form of wages, salaries and social contributions. A purchase of goods and services includes the total value of goods and services purchased by the general government sector for use in a production process or acquired for resale. Interest includes interest payments mainly to residents. Subsidies include cash payments to non-financial public corporations, financial public corporations, non-financial private enterprises and financial private enterprises. Grants are capital or current cash payments to foreign governments and international organisations. Social benefits include cash payments for social security benefits, social assistance benefits and employer social benefits. Other payments include property expenses other than interest (mainly rent), and miscellaneous other current and capital cash payments (transfers to non-profit institutions serving households, surrender of donor funds to foreign donors, injuries and damages, transfers to households, non-life insurance premiums, purchases of goods and services for distribution to households, exchange rate losses, capital payments to public corporations and private enterprises).

Purchases of non-financial assets include cash payments for fixed assets (buildings and structures, machinery and equipment and other fixed assets), inventories (strategic stocks and other inventories), valuables and non-produced assets (land, sub-soil assets, other naturally occurring assets and intangible non-produced assets).

The contribution of cash receipts from operating activities, and the contribution of cash payments for operating activities and purchases of non-financial assets economically classified

Cash receipts from operating activities decreased by R26 592 million from R761 184 million in 2008/2009 to R734 592 million in 2009/2010, mainly due to a decrease in taxes collected (see Table A, p.4).

The largest contributor to total cash receipts from operating activities for the 2009/2010 fiscal year was taxes (R640 791 million), followed by other receipts (R76 901 million), social contributions (R15 329 million) and grants (R1 571 million).

Cash payments for operating activities increased by R87 651 million from R686 282 million in 2008/2009 to R773 933 million in 2009/2010, mainly due to an increase in compensation of employees, purchases of goods and services and social benefits.

The largest contributor to the total cash payments for operating activities (economically classified) for the 2009/2010 fiscal year was compensation of employees (R315 021 million), followed by purchases of goods and services (R196 900 million), social benefits (R105 459 million), interest (R62 074 million), other payments (R46 248 million), grants (R29 551 million) and subsidies (R18 679 million).

The increase of R46 590 million in compensation of employees from R268 431 million in 2008/2009 to R315 021 million in 2009/2010 was mainly due to increased cash payments for compensation of employees by municipalities, the KwaZulu-Natal, Eastern Cape and Gauteng provincial governments, and the South African Police Service.

The increase of R14 847 million in purchases of goods and services from R182 053 million in 2008/2009 to R196 900 million in 2009/2010 was mainly due to increased payments by municipalities, the KwaZulu-Natal, Gauteng and Free State provincial governments, the South African Police Service, the South African National Roads Agency Limited and the Water Trading Entity.

The increase of R13 439 million in social benefits from R92 020 million in 2008/2009 to R105 459 million in 2009/2010 was mainly due to the increased cash payments for social grants by the Department of Social Development to households and increased cash payments for social security benefits to households by the Unemployment Insurance Fund, the Road Accident Fund and the Compensation Fund.

The increase of R5 956 million in other payments from R40 292 million in 2008/2009 to R46 248 million in 2009/2010 was mainly due to an increase in transfers to public corporations made by the Department of Public Enterprises and capital transfers to households made by the KwaZulu-Natal, Gauteng and Eastern Cape provincial governments.

The increase of R4 072 million in interest paid from R58 002 million in 2008/2009 to R62 074 million in 2009/2010 was mainly due to the increase in interest paid by National Treasury, the Department of Home Affairs and the South African National Roads Agency Limited.

The largest contributor to purchases of non-financial assets was fixed assets (R98 472 million), followed by non-produced assets (R3 534 million).

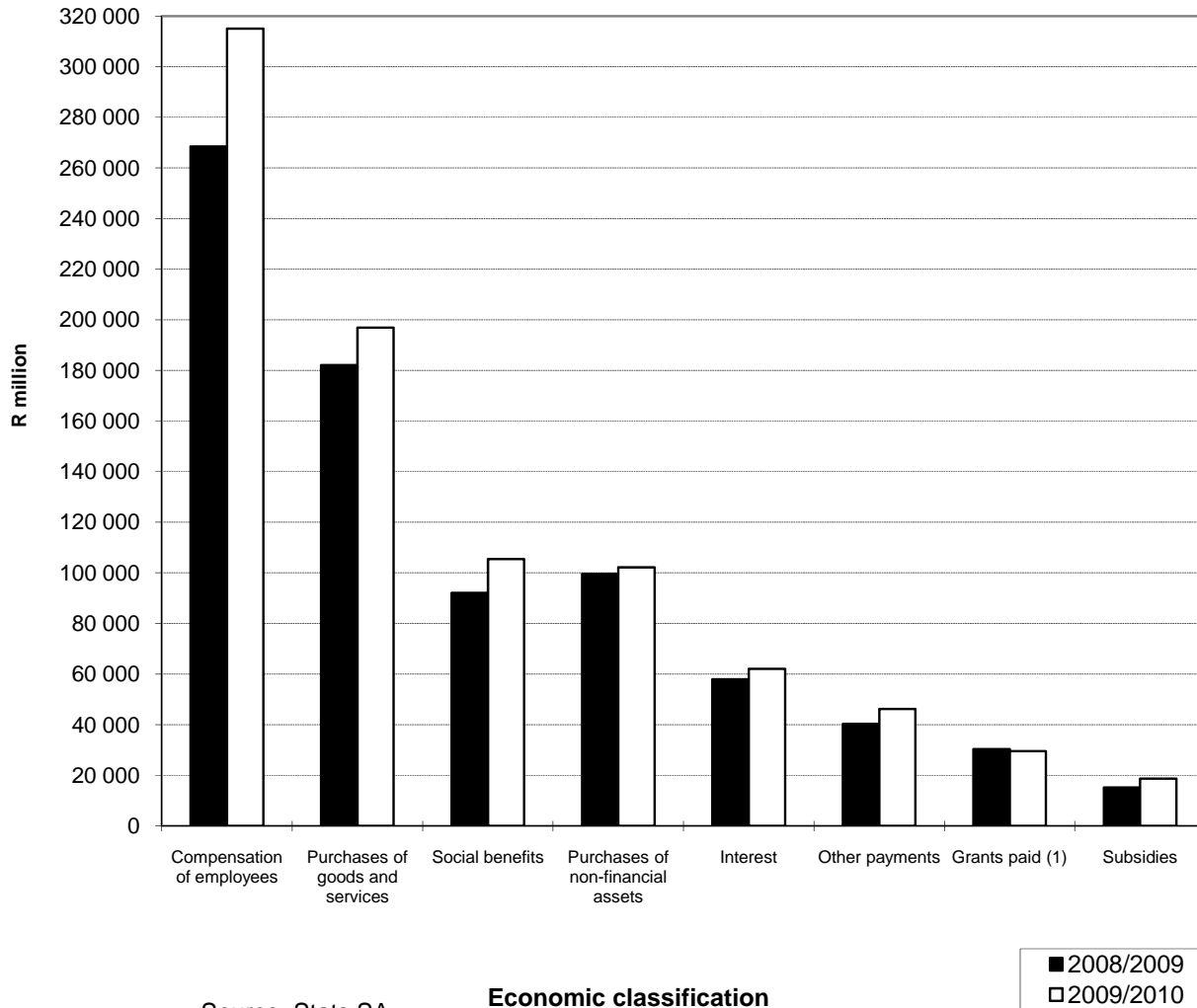
The increase of R2 639 million in purchases of non-financial assets from R99 555 million in 2008/2009 to R102 194 million in 2009/2010 was mainly due to the increase in capital expenditure on other structures by the Gautrain Management Agency, the South African National Roads Agency Limited and South African National Parks.

Table A – Economic classification of statement of sources and uses of cash of consolidated general government for the 2008/2009 and 2009/2010 fiscal years (Summary)¹

GFS'01 codes	Economic classification of sources and uses of cash	2008/2009	2009/2010	Change between 2008/2009 and 2009/2010	
		R million	R million	R million	
	Cash flows from operating activities:				
	Cash receipts from operating activities	a	761 184*	734 592	-26 592
11	Taxes		666 772*	640 791	-25 981
12	Social contributions		14 428*	15 329	901
13	Grants		1 936	1 571	-365
14	Other receipts		78 048*	76 901	-1 147
	Cash payments for operating activities	b	686 282*	773 933	87 651
21	Compensation of employees		268 431*	315 021	46 590
22	Purchases of goods and services		182 053*	196 900	14 847
24	Interest		58 002*	62 074	4 072
25	Subsidies		15 177*	18 679	3 502
26	Grants		30 307	29 551	-756
27	Social benefits		92 020	105 459	13 439
28	Other payments		40 292*	46 248	5 956
	<i>Net cash flow from operating activities:(outflow)/ inflow.. (a-b)=c</i>		74 902*	-39 341	
	Cash flows from investments in non-financial assets:				
	Purchases of non-financial assets	d	99 555*	102 194	2 639
611	Fixed assets		96 266*	98 472	2 206
612	Strategic stocks		263	120	-143
613	Valuables		126	69	-57
614	Non-produced assets		2 900*	3 534	634
	Sales of non-financial asset	e	879*	812	-67
311	Fixed assets		858*	791	-67
312	Strategic stocks		0	0	0
313	Valuables		0	0	0
314	Non-produced assets		21	21	0
	<i>Net cash flow from investments in non-financial assets: (outflow)/ inflow (e-d)=f</i>		-98 676*	-101 382	
	CASH SURPLUS/ (DEFICIT) (c+f)=g		-23 774*	-140 723	
	Cash flows from financing activities:				
	Net acquisition of financial assets other than cash:				
	Cash outflow/ (inflow)	h	31 648*	51 634	
321	Domestic		31 462*	51 461	
322	Foreign		186	173	
	Net incurrence of liabilities: cash (outflow)/ inflow	i	54 798*	213 138	
331	Domestic		56 060*	188 787	
332	Foreign		-1 262	24 352	
	<i>Net cash flow from financing activities: (outflow)/ inflow (i-h)=j</i>		23 150*	161 504	
99999	NET CHANGE IN THE STOCK OF CASH (g+j)=k		-624*	20 781	

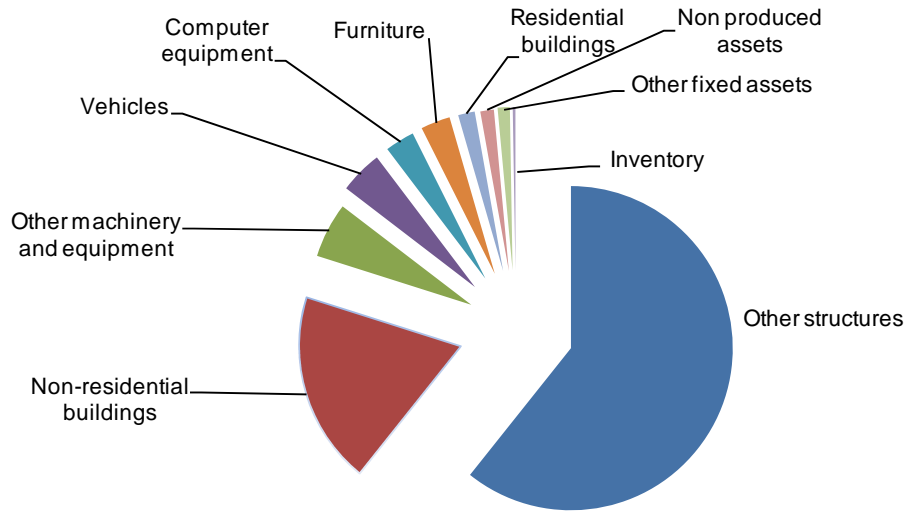
¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.
 Revised since the previous publication.

Figure 1 – Economic classification of the cash payments for operating activities and purchases of non-financial assets for the 2008/2009 and 2009/2010 fiscal years



(1) Grants paid comprise transfers to foreign countries and international institutions

Figure 2 – Economic classification of cash payments for purchases of non-financial assets for the 2009/2010 fiscal year



Source: Stats SA

Functional classification of the cash payments for operating activities and purchases of non-financial assets for the general government sector

The functional classification of cash payments for operating activities and non-financial assets measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources by government in order to promote government objectives and various services rendered to the community. The functionally classified expenditure categories are indicated in Table B, page 9. There are ten main categories of functional classification of cash payments for operating activities and purchases of non-financial assets: general public services; defence; public order and safety; economic affairs; environmental protection; housing and community amenities; health; recreation, culture and religion; education; and social protection.

General public services cover the services that are not connected with a specific function and which are usually undertaken by central offices at the various levels of government such as general personnel services, overall planning and statistical services and other general services. Defence includes military defence; civil defence; and foreign military aid. Public order and safety includes police services; fire protection services; law courts; and prisons. Economic affairs include general economic, commercial and labour affairs; agriculture, forestry, fishing and hunting; fuel and energy; mining, manufacturing and construction; transport; communication; and other industries. Environmental protection includes waste management; waste water management; pollution abatement; and protection of biodiversity and landscape. Housing and community amenities include housing development; community development; water supply; and street lighting. Health includes outpatient services; ambulance services; hospital services; and public health services. Recreation, culture and religion include recreation and sporting services; cultural services; broadcasting and publishing services; and religious and other community services. Education includes pre-primary and primary education; secondary education; post-secondary non-tertiary education; tertiary education; education not definable by levels; and subsidiary services to education. Social protection includes sickness and disability; old age; survivors; family and children; unemployment; housing; and social exclusion not elsewhere classified.

The contribution of cash payments for operating activities and purchases of non-financial assets to total expenditure by functional classification

The largest contributors to the total cash payments for operating activities and purchases of non-financial assets (functionally classified) of R876 127 million by the general government sector for the 2009/2010 fiscal year were total general public services (R185 251 million and contributing 21,1%), followed by education (R168 850 million or 19,3%), social protection (R121 822 million or 13,9%), total economic affairs (R105 419 million or 12,0%), health (R96 472 million or 11,0%), total public order and safety (R95 054 million or 10,8%), housing and community amenities (R38 148 million or 4,4%), defence (R31 644 million or 3,6%), recreation, culture and religion (R26 828 million or 3,1%) and environmental protection (R6 639 million or 0,8%) (see Table B, p.9, and Figure 3, p.10).

The increase of R25 117 million in cash payments for education from R143 733 million in 2008/2009 to R168 850 million in 2009/2010 was mainly due to increased spending by the KwaZulu-Natal, Eastern Cape and Limpopo provincial governments.

The increase of R14 912 million in cash payments for social protection from R106 910 million in 2008/2009 to R121 822 million in 2009/2010 was mainly due to an increase in social grants to households paid for old age and child support.

The increase of R14 418 million in cash payments for health from R82 054 million in 2008/2009 to R96 472 million in 2009/2010 was mainly due to increased spending on health services by the Gauteng and KwaZulu-Natal provincial governments.

The increase of R8 123 million in cash payments for police from R57 193 million in 2008/2009 to R65 316 million in 2009/2010 was mainly due to increased spending on police services.

The increase of R7 492 million in cash payments for transport from R49 798 million in 2008/2009 to R57 290 million in 2009/2010 was mainly due to increased spending on purchases of non-financial assets by the South African National Roads Agency Limited and the inclusion of the Gautrain Management Agency in the release for the first time.

The increase of R4 830 million in cash payments for recreation, culture and religion from R21 998 million in 2008/2009 to R26 828 million in 2009/2010 was mainly due to increased spending on recreational and cultural services by municipalities.

The increase of R3 469 million in cash payments for housing and community amenities from R34 679 million in 2008/2009 to R38 148 million in 2009/2010 was mainly due to increased spending on water supply by the Department of Water Affairs and the Water Trading Entity.

The increase of R3 041 million in cash payments for general economic, commercial and labour affairs from R12 652 million in 2008/2009 to R15 693 million in 2008/2009 was mainly due to increased spending on general economic and commercial affairs by the Department of Trade and Industry, the KwaZulu-Natal provincial government and the National Empowerment Fund.

The increase of R2 690 million in cash payments for public debt transactions from R54 326 million in 2008/2009 to R57 016 million in 2009/2010 was mainly due to increased payments of interest on public debts.

The increase of R2 108 million in cash payments for general services from R20 039 million in 2008/2009 to R22 147 million in 2009/2010 was mainly due to increased spending on general services by the Department of Public Works, the Department of Home Affairs, and the Gauteng provincial government.

The increase of R1 991 million in cash payments for executive and legislative services, financial and fiscal affairs, foreign affairs other than foreign aid from R93 841 million in 2008/2009 to R95 832 million in 2009/2010 was mainly due to increased spending on executive and legislative services by municipalities and on financial and fiscal affairs by the South African Revenue Service.

The increase of R1 423 million in cash payments for law courts from R10 265 million in 2008/2009 to R11 688 million in 2009/2010 was mainly due to increased spending on law courts by the Department of Justice and Constitutional Development and Legal Aid South Africa.

The decrease of R539 million in cash payments for defence from R32 183 million in 2008/2009 to R31 644 million in 2009/2010 was mainly due to decreased spending on defence by the Special Defence Account.

The decrease of R515 million in cash payments for mining, manufacturing and construction from R6 061 million in 2008/2009 to R5 546 million in 2009/2010 was mainly due to subsidies paid to businesses in 2008/2009 by the Department of Trade and Industry for the Critical Infrastructure Programme.

Table B – Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2008/2009 and 2009/2010 fiscal years (Summary)¹

GFS'01 codes	Type of service	2008/2009	2009/2010	Change between 2008/2009 and 2009/2010	Percentage of total cash payments 2009/2010
		R million	R million	R million	%
	General government services				
701	General public services				
7011	Executive and legislative services, financial and fiscal affairs, foreign affairs other than foreign economic aid	93 841*	95 832	1 991	10,9
7012	Foreign economic aid	896	762	-134	0,1
7013	General services	20 039*	22 147	2 108	2,5
7014	Basic research	4 083	4 313	230	0,5
7015	Research and development general public services	212*	242	30	0,0
7016	General public services n.e.c.	5 016*	4 940	-76	0,6
7017	Public debt transactions (mainly interest)	54 326	57 016	2 690	6,5
7018	Transfers of a general character between different levels of government	0	0	0	0,0
	Total general public services a	178 414*	185 251	6 837	21,1
702	Defence b	32 183	31 644	-539	3,6
703	Public order and safety				
7031	Police	57 193*	65 316	8 123	7,5
7032	Fire protection services	3 901*	4 218	317	0,5
7033	Law courts	10 265	11 688	1 423	1,3
7034	Prisons	12 868	13 833	965	1,6
	Total public order and safety c	84 226*	95 054	10 828	10,8
704	Economic affairs				
7041	General economic, commercial and labour affairs	12 652*	15 693	3 041	1,8
7042	Agriculture, forestry, fishing and hunting	14 639*	14 208	-431	1,6
7043	Fuel and energy	5 156*	5 887	731	0,7
7044	Mining, manufacturing and construction	6 061	5 546	-515	0,6
7045	Transport	49 798*	57 290	7 492	6,5
7046	Communications	2 592	2 174	-418	0,2
7047	Other industries	2 584	2 630	46	0,3
7048	Research and development economic affairs	2 001*	1 990	-11	0,2
	Total economic affairs d	95 483*	105 419	9 936	12,0
705	Environmental protection e	6 157*	6 639	482	0,8
706	Housing and community amenities f	34 679*	38 148	3 469	4,4
707	Health g	82 054*	96 472	14 418	11,0
708	Recreation, culture and religion h	21 998*	26 828	4 830	3,1
709	Education i	143 733*	168 850	25 117	19,3
710	Social protection j	106 910*	121 822	14 912	13,9
	Total general government cash payments for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j) k	785 837*	876 127	90 290	100,0

¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.
 * Revised since the previous publication.

Figure 3 – Functional classification of cash payments for operating activities and purchases of non-financial assets from the consolidated general government for the 2008/2009 and 2009/2010 fiscal years

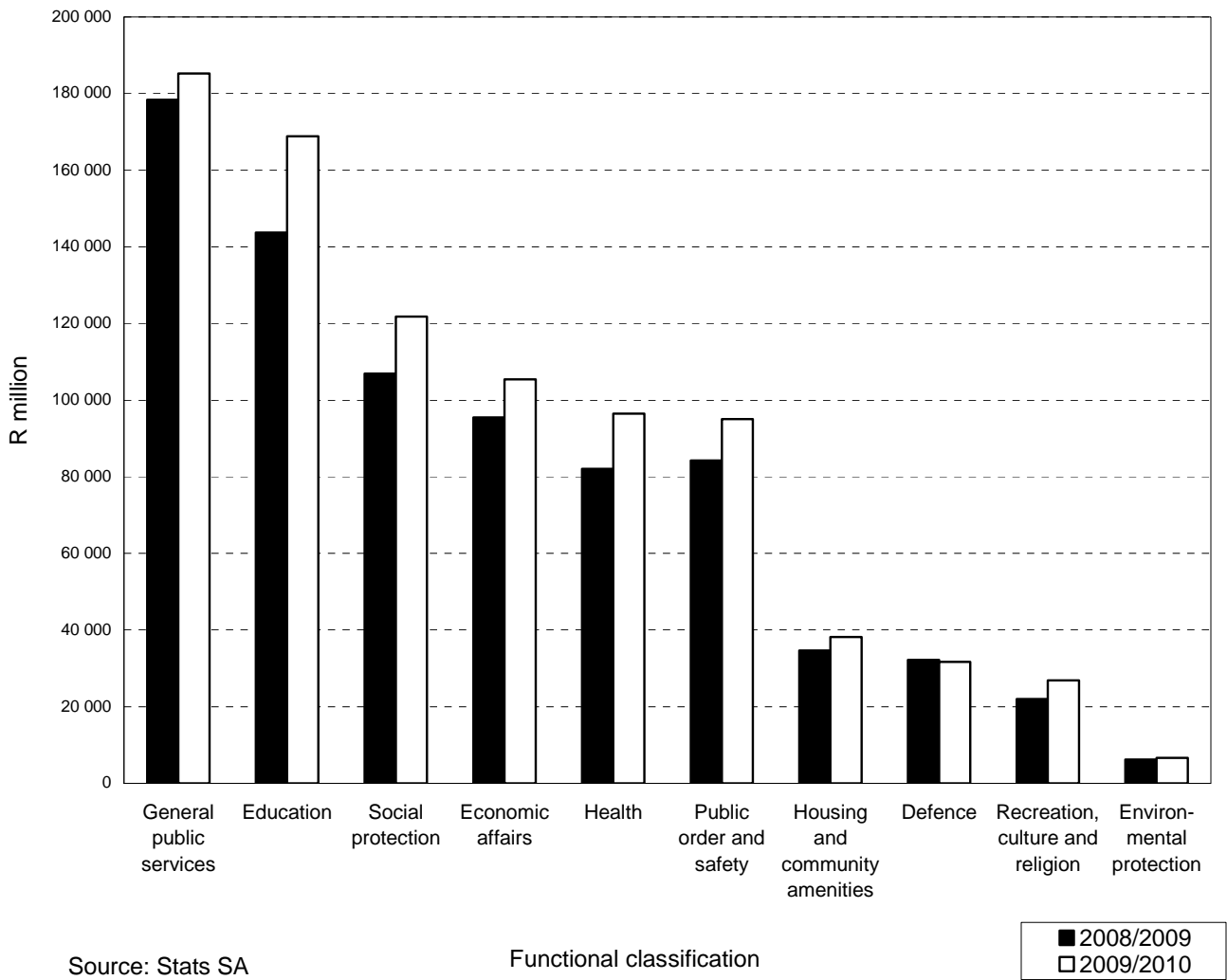


Table C – Contribution of the different levels of general government to the total consolidated cash payments for operating activities and purchases of non-financial assets by the general government sector for the 2008/2009 and 2009/2010 fiscal years¹**

Levels of general government	R million		R million	% of total cash payments	
	2008/2009	2009/2010	Change between 2008/2009 and 2009/2010	2008/2009	2009/2010
National government	300 033	327 563	27 530	38,2*	37,4
Provincial governments	256 846 *	291 596	34 750	32,7*	33,3
Extra-budgetary accounts and funds	97 287 *	113 321	16 034	12,4*	12,9
Municipalities	101 133 *	108 517	7 384	12,9*	12,4
Higher education institutions	30 538 *	35 130	4 592	3,9*	4,0
Total expenditure	785 837 *	876 127	90 290	100,0*	100,0

¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.

* Revised since the previous publication.

** Sources:

- (i) P9101 Capital expenditure by the public sector for 2010, 2011, 2012 and 2013
- (ii) P9102 Financial statistics of extra-budgetary accounts and funds 2009/2010
- (iii) P9103.1 Financial statistics of higher education institutions 2009 and 2010
- (iv) P9114 Financial census of municipalities June 2009 and June 2010
- (v) P9119.3 Financial statistics of national government 2009/2010
- (vi) P9121 Financial statistics of provincial government 2009/2010

Remarks on the figures in Table C

The increase of R34 750 million in the expenditure of provincial governments from R256 846 million in 2008/2009 to R291 596 million in 2009/2010 was mainly due to increased cash payments for compensation of employees, purchases of goods and services and subsidy payments made by all provincial governments to bus companies which was previously done by the National Department of Transport.

The increase of R27 530 million in the expenditure of national government from R300 033 million in 2008/2009 to R327 563 million in 2009/2010 was mainly due to increased cash payments for social benefits, compensation of employees, interest paid and purchases of goods and services.

The increase of R16 034 million in the expenditure of extra-budgetary accounts and funds from R97 287 million in 2008/2009 to R113 321 million in 2009/2010 was mainly due to increased purchases of fixed assets and cash payments for compensation of employees and social benefits.

The increase of R7 384 million in the expenditure of municipalities from R101 133 million in 2008/2009 to R108 517 million in 2009/2010 was mainly due to increased cash payments for compensation of employees and purchases of goods and services and an increase in purchases of non-produced assets.

The increase of R4 592 million in the expenditure of higher education institutions from R30 538 million in 2008/2009 to R35 130 million in 2009/2010 was mainly due to an increase in cash payments for compensation of employees and purchases of goods and services.

Notes

Forthcoming issues	Issue	Expected release date
	Financial statistics of consolidated general government 2010/2011	29 November 2012
Purpose of this statistical release	This statistical release provides financial statistics of the total consolidated general government sector. Cash payments for operating activities and purchases of non-financial assets for the fiscal year were classified economically and functionally.	
Expected changes in next issue	No changes are expected.	

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Statistician-General

Table D - Statement of sources and uses of cash for the 2009/2010 fiscal year

	R '000
Table 1 Cash receipts from operating activities	734 591 959
11 Taxes	640 790 799
12 Social contributions	15 329 345
13 Grants	1 570 902
14 Other receipts	76 900 913

Table D - Statement of sources and uses of cash for the 2009/2010 fiscal year (continued)

Economic classification		Table 2 Cash payments for operating activities							TOTAL (21 - 28)
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
Functional classification		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
70	GENERAL GOVERNMENT SERVICES	315 021 481	196 900 480	62 074 245	18 678 869	29 551 118	105 458 749	46 247 962	773 932 904
701	GENERAL PUBLIC SERVICES	32 560 854	38 252 267	58 998 095	1 274 553	29 248 768	90 252	3 232 195	163 656 984
7011	Executive and legislative services, financial and fiscal affairs, other than foreign aid	21 121 024	24 499 868	1 851 229	1 267 407	28 471 061	37 266	2 422 180	79 670 035
7012	Foreign economic aid	0	0	0	0	762 345	0	0	762 345
7013	General services	8 627 266	9 520 277	83 297	0	15 362	52 532	409 126	18 707 860
7014	Basic research	1 544 763	2 134 767	2 589	7 146	0	452	343 839	4 033 556
7015	R&D General public services	32 898	207 502	0	0	0	2	68	240 470
7016	General public services n.e.c.	1 234 903	1 889 853	45 252	0	0	0	56 982	3 226 990
7017	Public debt transactions (mainly interest)	0	0	57 015 728	0	0	0	0	57 015 728
7018	Transfers of a general character between different levels of government	0	0	0	0	0	0	0	0
702	DEFENCE	14 685 897	14 292 503	0	603 608	0	126 349	62 529	29 770 886
7021	Military defence	12 705 579	13 745 151	0	603 608	0	126 349	62 529	27 243 216
7022	Civil defence	0	0	0	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0	0	0	0
7024	R&D Defence	0	151 288	0	0	0	0	0	151 288
7025	Defence n.e.c.	1 980 318	396 064	0	0	0	0	0	2 376 382
703	PUBLIC ORDER AND SAFETY	58 152 752	21 302 766	46 899	0	13 127	406 547	337 022	80 259 113
7031	Police services	39 434 151	13 488 032	6 508	0	0	275 506	154 606	53 358 803
7032	Fire protection services	1 502 721	539 893	4 782	0	0	0	2 391	2 049 787
7033	Law courts	7 092 916	3 349 581	32 661	0	13 127	98 757	129 754	10 716 796
7034	Prisons	9 063 030	3 082 436	0	0	0	32 284	26 481	12 204 231
7035	R&D Public order and safety	10 628	15 852	0	0	0	0	3	26 483
7036	Public order and safety n.e.c.	1 049 306	826 972	2 948	0	0	0	23 787	1 903 013

Table D - Statement of sources and uses of cash for the 2009/2010 fiscal year (continued)

Economic classification Functional classification		Table 2 Cash payments for operating activities							TOTAL (21 - 28) R '000
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
		R '000	R '000	R '000	R '000	R '000	R '000	R '000	
704	ECONOMIC AFFAIRS	14 410 781	27 363 509	2 079 697	14 383 266	70 919	305 603	18 786 461	77 400 236
7041	General economic, commercial and labour affairs	3 449 043	6 667 149	4 916	2 747 097	40 019	6 195	2 365 332	15 279 751
7042	Agriculture, forestry, fishing and hunting	4 683 158	3 863 224	2 608	735 614	30 759	44 757	3 647 442	13 007 562
7043	Fuel and energy	275 590	272 793	1 543	1 806 435	0	119	3 515 354	5 871 834
7044	Mining, manufacturing and construction	674 785	2 993 559	455	256 174	0	364	1 457 008	5 382 345
7045	Transport	3 649 089	10 601 406	2 065 390	8 236 021	0	33 002	6 638 293	31 223 201
7046	Communication	263 865	670 511	93	387 004	5	80	824 325	2 145 883
7047	Other industries	386 612	1 639 168	4 454	37 390	0	218 187	316 270	2 602 081
7048	R&D Economic affairs	1 028 639	655 699	238	177 531	136	2 899	22 437	1 887 579
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	2 691 490	2 486 330	28 423	344 595	9 000	464 659	55 542	6 080 039
7051	Waste management	185 013	145 368	9	76 176	9 000	265 201	34 410	715 177
7052	Waste water management	0	45 749	0	249 132	0	0	0	294 881
7053	Pollution abatement	46 595	91 953	102	0	0	31	1 591	140 272
7054	Protection of biodiversity and landscape	2 345 747	2 068 154	28 277	19 287	0	199 284	18 373	4 679 122
7055	R&D Environmental protection	55 389	82 827	17	0	0	23	150	138 406
7056	Environmental protection n.e.c.	58 746	52 279	18	0	0	120	1 018	112 181
706	HOUSING AND COMMUNITY AMENITIES	6 620 870	11 030 423	111 904	911 452	177 826	63 493	12 839 669	31 755 637
7061	Housing development	2 297 633	3 926 630	62 599	81 500	745	8 329	12 351 226	18 728 662
7062	Community development	2 563 194	3 144 043	39 561	0	0	2 840	399 044	6 148 682
7063	Water supply	1 608 302	3 741 028	9 731	829 952	177 081	52 087	85 592	6 503 773
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	151 741	218 722	13	0	0	237	3 807	374 520
7066	Housing and community amenities n.e.c.	0	0	0	0	0	0	0	0

Table D - Statement of sources and uses of cash for the 2009/2010 fiscal year (continued)

Economic classification Functional classification		Table 2 Cash payments for operating activities							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
707	HEALTH	52 126 508	31 894 311	21 975	0	0	154 999	2 444 563	86 642 356
7072	Outpatient services	21 754	36 213	21	0	0	18	53	58 059
70724	Ambulance services	2 016 824	971 964	2 053	0	0	1 898	37 835	3 030 574
7073	Hospital services	22 567 232	12 085 810	5 034	0	0	66 156	248 463	34 972 695
7074	Public health services	26 385 355	14 792 641	11 017	0	0	84 143	2 152 077	43 425 233
7075	R&D Health	634 429	2 722 386	3 798	0	0	0	1 920	3 362 533
7076	Health n.e.c.	500 914	1 285 297	52	0	0	2 784	4 215	1 793 262
708	RECREATION, CULTURE AND RELIGION	8 169 409	7 879 619	312 483	534 691	15 000	14 052	1 189 758	18 115 012
7081	Recreational and sporting services	3 452 948	3 831 798	236 877	17 000	15 000	1 623	166 671	7 721 917
7082	Cultural services	4 474 611	3 828 412	75 359	33 329	0	10 740	483 760	8 906 211
7083	Broadcasting and publishing services	53 307	72 948	90	484 362	0	0	23 990	634 697
7084	Religious and other community services	126 022	85 164	1	0	0	43	512 595	723 825
7085	R&D Recreation, culture and religion	0	4 115	0	0	0	0	0	4 115
7086	Recreation, culture and religion n.e.c.	62 521	57 182	156	0	0	1 646	2 742	124 247
709	EDUCATION	119 221 533	34 864 285	406 271	626 704	13 236	411 490	3 638 143	159 181 662
7091	Pre-primary and primary education	47 924 797	9 111 517	448	345 869	0	196 739	6 788	57 586 158
7092	Secondary education	39 033 867	4 324 949	580	280 835	0	124 240	9 550	43 774 021
7093	Post-secondary non-tertiary education (e.g. ABET)	3 499 522	1 983 579	2 027	0	0	4 773	105 008	5 594 909
7094	Tertiary education	17 464 520	13 080 836	395 214	0	0	0	3 140 557	34 081 127
7095	Education not definable by level	15 156	15 729	91	0	0	0	5 662	36 638
7096	Subsidiary services to education	0	0	0	0	0	0	0	0
7097	R&D Education	3 165	36 909	0	0	0	0	0	40 074
7098	Education n.e.c.	11 280 506	6 310 766	7 911	0	13 236	85 738	370 578	18 068 735

Table D - Statement of sources and uses of cash for the 2009/2010 fiscal year (continued)

Economic classification		Table 2 Cash payments for operating activities							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
Functional classification		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
710	SOCIAL PROTECTION	6 381 387	7 534 467	68 498	0	3 242	103 421 305	3 662 080	121 070 979
7101	Sickness and disability	448 612	1 388 800	4 734	0	0	19 125 356	260 350	21 227 852
7102	Old age	75 693	66 385	2	0	1 405	33 038 812	537 448	33 719 745
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	463 353	159 333	10	0	0	31 110 272	1 654 499	33 387 467
7105	Unemployment	413 280	438 334	8	0	0	5 710 194	0	6 561 816
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	302 654	185 529	80	0	25	1 520	229 070	718 878
7108	R&D Social protection	23 496	29 688	2	0	0	0	2	53 188
7109	Social protection n.e.c.	4 654 299	5 266 398	63 662	0	1 812	14 435 151	980 711	25 402 033

Table D - Statement of sources and uses of cash for the 2009/2010 fiscal year (continued)

Economic classification Functional classification		Table 3 Purchases of non-financial assets				
		611	612	613	614	TOTAL
		Fixed assets	Inventories		Non-produced assets	(611 - 614)
		R '000	R '000	R '000	R '000	R '000
70	GENERAL GOVERNMENT SERVICES	98 471 786	120 041	68 524	3 533 831	102 194 182
701	GENERAL PUBLIC SERVICES	20 379 945	1 885	26 428	1 186 220	21 594 478
7011	Executive and legislative services, financial and fiscal affairs, other than foreign aid	15 076 204	1	21 907	1 063 629	16 161 741
7012	Foreign economic aid	0	0	0	0	0
7013	General services	3 427 764	417	81	10 847	3 439 109
7014	Basic research	275 676	1 467	1 961	0	279 104
7015	Research and Development General public services	1 133	0	0	0	1 133
7016	General public services n.e.c.	1 599 168	0	2 479	111 744	1 713 391
7017	Public debt transactions (mainly interest)	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0
702	DEFENCE	1 872 859	0	0	0	1 872 859
7021	Military defence	1 196 861	0	0	0	1 196 861
7022	Civil defence	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0
7024	R&D Defence	154	0	0	0	154
7025	Defence n.e.c.	675 844	0	0	0	675 844
703	PUBLIC ORDER AND SAFETY	14 187 531	258	13 186	593 803	14 794 778
7031	Police services	8 151 798	258	7 839	353 282	8 513 177
7032	Fire protection services	2 023 417	0	3 142	141 627	2 168 186
7033	Law courts	970 932	0	11	0	970 943
7034	Prisons	1 628 407	0	0	0	1 628 407
7035	R&D Public order and safety	85	0	0	0	85
7036	Public order and safety n.e.c.	1 412 892	0	2 194	98 894	1 513 980

Table D - Statement of sources and uses of cash for the 2009/2010 fiscal year (continued)

Economic classification		Table 3 Purchases of non-financial assets				
		611	612	613	614	TOTAL
		Fixed assets	Inventories		Non-produced assets	(611 - 614)
Functional classification	R '000	R '000	R '000	R '000	R '000	
704 ECONOMIC AFFAIRS	27 350 209	46 143	164	621 925	28 018 441	
7041 General economic, commercial and labour affairs	412 718	613	13	387	413 731	
7042 Agriculture, forestry, fishing and hunting	676 021	36	119	524 529	1 200 705	
7043 Fuel and energy	15 304	60	0	0	15 364	
7044 Mining, manufacturing and construction	127 259	36 257	0	0	163 516	
7045 Transport	25 970 248	150	0	96 412	26 066 810	
7046 Communication	28 217	6	0	0	28 223	
7047 Other industries	27 141	2	19	592	27 754	
7048 R&D Economic affairs	93 301	9 019	13	5	102 338	
7049 Economic affairs n.e.c.	0	0	0	0	0	
705 ENVIRONMENTAL PROTECTION	501 543	21 093	0	36 430	559 066	
7051 Waste management	21 031	0	0	0	21 031	
7052 Waste water management	0	0	0	0	0	
7053 Pollution abatement	4 247	0	0	0	4 247	
7054 Protection of biodiversity and landscape	466 646	20 456	0	36 430	523 532	
7055 R&D Environmental protection	6 893	637	0	0	7 530	
7056 Environmental protection n.e.c.	2 726	0	0	0	2 726	
706 HOUSING AND COMMUNITY AMENITIES	6 020 458	689	6 101	365 364	6 392 612	
7061 Housing development	1 584 507	0	2 101	186 486	1 773 094	
7062 Community development	2 656 264	0	4 000	178 878	2 839 142	
7063 Water supply	1 768 493	689	0	0	1 769 182	
7064 Street lighting	0	0	0	0	0	
7065 R&D Housing and community amenities	11 194	0	0	0	11 194	
7066 Housing and community amenities n.e.c.	0	0	0	0	0	

Table D - Statement of sources and uses of cash for the 2009/2010 fiscal year (continued)

Economic classification		Table 3 Purchases of non-financial assets				
		611	612	613	614	TOTAL
		Fixed assets	Inventories		Non-produced assets	(611 - 614)
Functional classification		R '000	R '000	R '000	R '000	R '000
707	HEALTH	9 626 708	139	4 393	198 025	9 829 265
7072	Outpatient services	295	0	0	0	295
70724	Ambulance services	297 746	0	0	0	297 746
7073	Hospital services	3 290 262	0	0	0	3 290 262
7074	Public health services	5 746 981	0	4 393	198 000	5 949 374
7075	R&D Health	240 616	5	0	25	240 646
7076	Health n.e.c.	50 808	134	0	0	50 942
708	RECREATION, CULTURE AND RELIGION	8 190 828	652	12 260	508 964	8 712 704
7081	Recreational and sporting services	3 992 587	71	6 123	269 015	4 267 796
7082	Cultural services	4 189 656	581	6 123	239 949	4 436 309
7083	Broadcasting and publishing services	6 680	0	0	0	6 680
7084	Religious and other community services	499	0	0	0	499
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	1 406	0	14	0	1 420
709	EDUCATION	9 609 276	30 806	5 985	22 425	9 668 492
7091	Pre-primary and primary education	2 253 707	0	0	0	2 253 707
7092	Secondary education	978 762	0	0	12 019	990 781
7093	Post-secondary non-tertiary education (e.g. ABET)	107 032	65	0	0	107 097
7094	Tertiary education	3 958 168	30 723	5 984	10 406	4 005 281
7095	Education not definable by level	3 530	0	0	0	3 530
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	17	0	0	0	17
7098	Education n.e.c.	2 308 060	18	1	0	2 308 079

Table D - Statement of sources and uses of cash for the 2009/2010 fiscal year (continued)

Economic classification		Table 3 Purchases of non-financial assets				
		611	612	613	614	TOTAL
		Fixed assets	Inventories		Non-produced assets	(611 - 614)
Functional classification		R '000	R '000	R '000	R '000	R '000
710	SOCIAL PROTECTION	732 429	18 376	7	675	751 487
7101	Sickness and disability	5 412	0	0	0	5 412
7102	Old age	38 896	0	0	0	38 896
7103	Survivors	0	0	0	0	0
7104	Family and children	117 925	0	0	0	117 925
7105	Unemployment	12 182	0	0	0	12 182
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	59 494	0	0	0	59 494
7108	R&D Social protection	357	0	0	0	357
7109	Social protection n.e.c.	498 163	18 376	7	675	517 221

Table D - Statement of sources and uses of cash for the 2009/2010 fiscal year (continued)

	R '000
Table 4 Sale of non-financial assets	811 524
311 Fixed assets	790 811
312 Inventories	0
313 Valuables	20
314 Non-produced assets	20 693

Table D - Statement of sources and uses of cash for the 2009/2010 fiscal year (continued)

	R '000
Table 5 Net acquisition of financial assets other than cash	51 634 379
321 Domestic	51 461 050
322 Foreign	173 329

Table D - Statement of sources and uses of cash for the 2009/2010 fiscal year (concluded)

	R '000
Table 6 Net incurrence of liabilities	213 138 119
331 Domestic	188 786 531
332 Foreign	24 351 588

Annexure A: Information on disaggregated tables available on the Stats SA website

Tables

- Table 1 Economic classification of cash receipts from operating activities for the 2009/2010 fiscal year.
- Table 2 Economic and functional classification of cash payments for operating activities for the 2009/2010 fiscal year.
- Table 3 Economic and functional classification of purchases of non-financial assets for the 2009/2010 fiscal year.
- Table 4 Economic classification of sales of non-financial assets for the 2009/2010 fiscal year.
- Table 5 Economic classification of net acquisition of financial assets other than cash for the 2009/2010 fiscal year.
- Table 6 Economic classification of net incurrence of liabilities for the 2009/2010 fiscal year.
- Table 7 Economic and functional classification of cash payments from operating activities for the 2009/2010 fiscal year: Government consumption cash payments divided between individual and collective services.
- Table 8 Economic and functional classification of cash payments from operating activities for the 2009/2010 fiscal year: Subsidies paid divided between subsidies on products and subsidies on production.
- Table 9 Economic classification of statement of sources and uses of cash according to the different levels of general government for the 2009/2010 fiscal year (summary).
- Table 10 Functional classification of the cash payments for operating activities and purchases of non-financial assets according to the different levels of general government for the 2009/2010 fiscal year (summary).

Explanatory notes

Introduction

This statistical release includes economic and functional classifications of the transactions of consolidated general government for the 2009/2010 fiscal year, ended 31 March 2010. Estimates used in this publication have been adjusted from various financial year ends between the periods 1 April 2009 to 31 March 2010.

General government refers to those government units whose primary activity is to assume responsibility for the provision of goods and services to the community or to individual households free of charge or at prices that are not economically significant and to redistribute income and wealth by means of transfers. A defining characteristic of general government is the ability to impose, directly or indirectly, taxes and other compulsory levies, for which there is no direct *quid pro quo*, on other sectors of the economy.

The internal transactions between the different levels of the general government are eliminated in the tables.

Disaggregated data (Tables 1 to 10) of Table D will be available on the Stats SA website.

Methodology

The published statistics of Stats SA were used. The tables in this statistical release contain details of the financial statistics of the different levels of the general government sector and include:

- national revenue fund;
- extra-budgetary accounts and funds of the national and provincial governments;
- provincial revenue funds;
- higher education institutions; and
- municipalities.

Scope of the financial statistics of consolidated general government

The following statistical releases were used:

- *Financial statistics of national government 2009/2010 (P9119.3)* published on 29 June 2011;
- *Financial statistics of provincial government 2009/2010 (P9121)* published on 22 September 2011;
- *Financial statistics of extra-budgetary accounts and funds 2009/2010 (P9102)* published on 31 August 2011;
- *Financial statistics of higher education institutions 2009 and 2010 (P9103.1)*, 2009 published on 14 October 2010 and 2010 published on 13 October 2011;
- *Financial census of municipalities for the year ended 30 June 2010 (P9114)*, published on 28 June 2011 and *Financial census of municipalities for the year ended 30 June 2009 (P9114)*, published on 24 June 2010; and
- *Capital expenditure by the public sector for 2010, 2011, 2012 and 2013 (P9101)*, published on 28 July 2011.

Classification

Transactions of cash receipts from operating activities, sales of non-financial assets, net acquisition of financial assets other than cash and net incurrence of liabilities are classified economically only.

Transactions of cash payments for operating activities and purchases of non-financial assets are classified economically and functionally according to the standard classification of the International Monetary Fund.

Economic Classification

Economic classification is in general a measure of the nature and economic effect of government operations on the economy of the country.

Cash receipts and cash payments for operating activities and purchases of non-financial assets, sale of non-financial assets, net acquisition of financial assets other than cash and net incurrence of liabilities were classified economically as follows:

- **Cash receipts from operating activities**

- Taxes
- Social contributions
- Grants
- Other receipts

- **Cash payments for operating activities**

- Compensation of employees (excluding capitalised remuneration)
- Purchases of goods and services
- Interest
- Subsidies
- Grants
- Social benefits
- Other payments

- **Purchases of non-financial assets (including capitalised remuneration)**

- Fixed assets
- Inventories
- Valuables
- Non-produced assets

- **Sales of non-financial assets**

- Fixed assets
- Inventories
- Valuables
- Non-produced assets

- **Net acquisition of financial assets other than cash**

- Domestic
- Foreign

- **Net incurrence of liabilities**

- Domestic
- Foreign

Functional classification

Functional classification measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources of government in order to promote various services and objectives rendered to the community. The functional codes used in the tables are based on the functional codes used in the 2001 GFS manual (IMF).

Cash payments for operating activities and purchases of non-financial assets are classified functionally as follows:

- **General public services**
 - Executive and legislative services, financial and fiscal affairs, and external affairs
 - Foreign economic aid
 - General services
 - Basic research
 - R&D General public services
 - General public services n.e.c.
 - Public debt transactions (mainly interest)
 - Transfers of a general character between different levels of government
- **Defence**
 - Military defence
 - Civil defence
 - Foreign military aid
 - R&D defence
 - Defence n.e.c.
- **Public order and safety**
 - Police services
 - Fire protection services
 - Law courts
 - Prisons
 - R&D Public order and safety
 - Public order and safety n.e.c.
- **Economic affairs**
 - General economic, commercial and labour affairs
 - Agriculture, forestry, fishing and hunting
 - Fuel and energy
 - Mining, manufacturing and construction
 - Transport
 - Communication
 - Other industries
 - R&D Economic affairs
 - Economic affairs n.e.c.
- **Environmental protection**
 - Waste management
 - Waste water management
 - Pollution abatement
 - Protection of biodiversity and landscape
 - R&D Environmental protection
 - Environmental protection n.e.c.

- **Housing and community amenities**
 Housing development
 Community development
 Water supply
 Street lighting
 R&D Housing and community amenities
 Housing and community amenities n.e.c.

- **Health**
 Outpatient services
 Ambulance services
 Hospital services
 Public health services
 R&D Health
 Health n.e.c.

- **Recreation, culture and religion**
 Recreational and sporting services
 Cultural services
 Broadcasting and publishing services
 Religious and other community services
 R&D Recreation, culture and religion
 Recreation, culture and religion n.e.c.

- **Education**
 Pre-primary and primary education
 Secondary education
 Post-secondary and non-tertiary education
 Tertiary education
 Education not defined by level
 Subsidiary services to education
 R&D Education
 Education n.e.c.

- **Social protection**
 Sickness and disability
 Old age
 Survivors
 Family and children
 Unemployment
 Housing
 Social exclusion n.e.c.
 R&D Social services
 Social protection n.e.c.

Individual and collective services

The disaggregated data (Tables 1 to 10) also include tables in which government consumption expenditure is broken down into individual and collective services (see Table 7 as listed in Annexure A, p.25). These categories are recommended by the 1993 System of National Accounts.

Subsidies on products and subsidies on production

The breakdown of subsidies into subsidies on products and subsidies on production is provided (see Table 8 as listed in Annexure A, p.25). These categories are recommended by the 1993 System of National Accounts.

Comparability with the previous year

For the second time this statistical release includes annual changes in rand value between the previous year (2008/2009) and the current year (2009/2010) for the categories of cash receipts from operating activities, cash payments for operating activities, purchases of non-financial assets, and cash flows from sales of non-financial assets. Annual changes for the functional classifications are also provided. The 2008/2009 classified information is generally comparable with the 2009/2010.

a. Extra-budgetary accounts and funds

Extra-budgetary accounts and funds refer to accounts and funds of national and provincial governments which are not included in normal budget totals and do not operate through normal budgetary procedures, and are financed or managed by national and provincial governments. These institutions compile their own financial statements. The following accounts and funds came into effect as from the 2009/2010 financial year and are therefore, included in this statistical release for the first time:

- Agricultural Land Holdings Account (functionally classified as agriculture)
- Breede-Overberg Catchment Management Agency (functionally classified as housing and community amenities: water supply)
- Driving Licence Card Trading Account (functionally classified as transport)
- Estate Agency Affairs Board of South Africa (functionally classified as general services)
- Gautrain Management Agency (functionally classified as transport)
- Housing Development Agency (functionally classified as housing and community amenities: housing development)
- Inkomati Catchment Management Agency (functionally classified as housing and community amenities: water supply)
- Mpumalanga Regional Training Trust (functionally classified as education: postsecondary non-tertiary education, e.g. Adult Basic Education and Training)
- National Consumer Tribunal (functionally classified as general economic and commercial affairs)
- National Regulator for Compulsory Specifications (functionally classified as general economic and commercial affairs)
- National Youth Development Agency (functionally classified as culture and religion)
- Ports Regulator of South Africa (functionally classified as transport)
- Technology Innovation Agency (functionally classified as basic research)

The following accounts and funds were previously included but are now excluded from the tables:

- Council for Mineral Technology (functionally classified as mining)
- Free State Youth Commission (functionally classified as culture and religion)
- Fund for Research into Industrial Development Growth and Equity (functionally classified as manufacturing)
- Independent Communications Authority of South Africa Administered Revenue Fund (functionally classified as communications)
- Innovation Fund (functionally classified as basic research)
- Umsekeli Municipal Support Services (functionally classified as general services)
- Urban Transport Fund (functionally classified as transport)
- Western Cape Youth Commission (functionally classified as culture and religion)

b. Municipalities

The “Financial census of municipalities” (P9114) publication was used to compile the municipalities’ portion of this release. The information for the 2009/2010 financial year is preliminary and may be revised in the next P9119.4 publication. The amounts shown under cash flows from financing activities for municipalities include cash flows from financing activities of trading services. Due to the way municipal activities are recorded, the separation of cash flows of financing activities between trading services and rates and general services is not available.

From the financial year 2005/2006 the data are based on the General Recognised Accounting Practice / General Accepted Municipal Accounting Practice (GRAP/GAMAP) accounting standards. Some municipalities are still reporting on the old accounting reporting format, but during 2008/2009 and 2009/2010 more municipalities moved to the new accounting reporting format, and may therefore not be strictly comparable with prior years.

Related publications

Statistics South Africa also publishes information on the transactions of the following levels of the general government in statistical releases:

- P9101 *Capital expenditure by the public sector;*
- P0441 *Gross domestic product;*
- P9102 *Financial statistics of extra-budgetary accounts and funds;*
- P9103.1 *Financial statistics of higher education institutions;*
- P9114 *Financial census of municipalities;*
- P9119.3 *Financial statistics of national government;*
- P9121 *Financial statistics of provincial government.*

Symbols and abbreviations

- BLS Botswana, Lesotho and Swaziland
- GAMAP General Accepted Municipal Accounting Practice
- GFS Government Finance Statistics
- GRAP General Recognised Accounting Practice
- IMF International Monetary Fund
- IMFO Institute of Municipal Finance Officers
- n.e.c. Not elsewhere classified
- NPISH Non-profit institutions serving households
- RDP Reconstruction and Development Programme
- R&D Research and development
- SA South Africa
- SAPS South African Police Service
- SARS South African Revenue Service
- SASSA South African Social Security Agency
- SCOA Standard Chart of Accounts
- SEDA Small Enterprise Development Agency
- SETA Sector Education and Training Authority
- SITA State Information Technology Agency
- SNA System of National Accounts, 1993
- Stats SA Statistics South Africa

Revisions

Revisions are due to certain transactions which were reclassified owing to better information becoming available from annual reports.

Glossary

Accrual basis of recording	Accrual basis of recording means that flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished.
Buildings and Structures	Consist of dwellings, non-residential buildings and other structures.
Cash basis of recording	Cash basis of recording means that transactions are captured when cash is received or when a cash payment is made.
Collective services	Collective services refer to the services provided collectively to the community and are particularly applicable to services such as general administration, public order and safety and economic services.
Compensation of employees	Compensation of employees is the total remuneration, in cash, payable to a government employee in return for work done during the accounting period, except for work connected with own account capital formation. It includes both wages and salaries and social contributions.
Cultivated assets	Consist of animals and plants that are used repeatedly or continuously for more than one year to produce other goods or services.
Dwellings	Buildings that are used entirely or primarily as residences, including garages and other associated structures. Houseboats, barges, mobile homes, flats, hostels, nursing homes and caravans that are used as principal residences are also included. Dwellings acquired for military personnel are included because they are used in the same way as dwellings acquired by civilians.
Economic classification	A measure of the nature and economic effect of government operations on the economy of the country.
Extra-budgetary accounts and funds	Accounts and funds of national and provincial governments not included in normal budget totals and which do not operate through normal budgetary procedures of national and provincial government e.g. trading accounts and general government accounts.
Financial assets	Financial assets consist of financial claims, monetary gold and Special Drawing Rights (SDRs) allocated by the International Monetary Fund (IMF).
Financial public corporations	Units primarily engaged in both incurring liabilities and acquiring financial assets in the market. Note: Financial institutions may be entirely or mainly owned and/or controlled by the government in which case they are regarded as public financial institutions. It is the prime function of public financial institutions to act as intermediaries.
Fixed assets	Fixed assets are produced assets that are used repeatedly or continuously in production processes for more than one year. Fixed assets are further classified as buildings and structures, machinery and equipment, and other fixed assets.
Functional classification	Functional classification of cash payments for operating activities and non-financial assets measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources by government in order to promote various services and objectives rendered to the community.

GFS Manual (2001)	The manual describes a specialised macroeconomic statistical system (Government Finance Statistics system) designed to support fiscal analysis.
Government consumption expenditure	Expenditure on all goods and services, which are used (without further transformation in the production) by the government units for the direct satisfaction of individual needs or wants or the collective needs of members of the community.
Grants	Grants are non-compulsory current or capital transfers received by a government unit from either another government unit or an international organisation.
Higher education	All learning programmes leading to qualifications higher than grade 12 or its equivalent in terms of the National Qualifications Framework as contemplated in the South African Qualification Authority Act, 1995 (Act No. 58 of 1995).
Higher education institutions	(Section 1 of Act No.63, 2002). Any institution that provides higher education on a full-time, part-time or distance basis and which is (a) merged, established or deemed to be established as a public higher education institution under this Act; (b) declared as a public higher education institution under this Act; or (c) registered or [conditionally] provisionally registered as a private higher education institution.
Households	A household may be defined as an individual living alone or as a small group of persons sharing the same living accommodation.
Individual services	Individual services refer to services rendered to individuals or a small group of persons. This category applies particularly to community and social services, for example education, health and welfare.
Intangible fixed assets	Consist of mineral exploration; computer software; entertainment, literary and artistic originals; and miscellaneous other intangible fixed assets. To qualify as a fixed asset, the item must be intended for use in production for more than one year and its use must be restricted to the units that have established ownership rights over it or to units licensed by the owner.
Inventories	Inventories are goods and services held by producers for sale, use in production, or other use at a later date.
Liabilities	A present obligation of the entity arising from past events, the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits.
Machinery and equipment	Machinery and equipment includes motor vehicles, ships, aircraft, equipment and furniture. Military expenditure on machinery and equipment which could be used for civilian purposes is included.
Non-financial assets	Non-financial assets consist of fixed assets, inventories, valuables and non-produced assets.
Non-financial public corporations	Non-financial public corporations are government owned and/or controlled units, which sell industrial or commercial goods and services to the public on a large scale.
Non-produced assets	Non-produced assets are assets needed for production that have not themselves been produced, such as land, subsoil assets, and certain intangible assets.

Non-profit institutions serving households (NPISH)	Non-profit institutions which are mainly engaged in non-market production and serve households.
Non-residential buildings	All buildings other than dwellings. Examples of types of buildings included in this category are office buildings, schools, prisons, hospitals, buildings for public entertainment, warehouse and industrial buildings, commercial buildings, hotels and restaurants.
Other fixed assets	Consist of cultivated assets and intangible fixed assets.
Other structures	This fixed asset consists of all structures other than buildings. Included are the following: highways, streets, roads, bridges, elevated highways, tunnels, railways, subways, airfield runways, sewers, waterways, harbours, dams, other waterworks, shafts, tunnels, other structures associated with mining subsoil assets, communication lines, power lines, pipelines, outdoor sport and recreation facilities.
Residential buildings	All buildings that are used entirely or primarily as residences and include flats, hostels and nursing homes.
Social benefits	Social benefits are transfers in cash or in kind to protect the entire population or a specific segment of it against certain social risks.
Social contributions	Social contributions are actual receipts from either employers on behalf of their employees or from employees, self-employed or non-employed persons on their own behalf that secure entitlement to social benefits for their contributors, their dependents or their survivors.
Statutory appropriations	Statutory appropriations are amounts appropriated to be spent in terms of statutes and not requiring appropriation by vote.
Subsidies	Current unrequited payments that government units make to enterprises on the basis of levels of their production activities or the quantities or values of the goods and services that they produce, sell, export or import. Subsidies may be designed to influence levels of production, prices at which outputs are sold, or the remuneration of the enterprises.
Subsidies on production	Subsidies on production are payments which resident enterprises may receive as a consequence of engaging in production.
Subsidies on products	Current unrequited payments that government units make to enterprises on the basis of quantities or values of the goods and services that they produce, sell, export or import.
Tax revenue	Tax revenue is composed of compulsory transfers to the general government sector. Certain compulsory transfers, such as fines and penalties, are excluded from tax revenue.
Vote	Vote is an appropriation voted by parliament.
Wages and salaries	Wages and salaries include primarily basic wages, salaries, services and other bonuses, allowances (including car allowances), overtime payments and housing subsidies.

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