



your leading partner in quality statistics

Statistical release

P9119.4

Financial statistics of consolidated general government

2010/2011

**Embargoed until:
22 November 2012
10:00**

Enquiries:

Francois Engelbrecht
+27(12) 310 8431

Forthcoming issue:

P9119.4 2011/2012

Expected release date

27 November 2013

Contents	Page
Key findings	2
 Tables	
Table A Economic classification of statement of sources and uses of cash of consolidated general government for the 2009/2010 and 2010/2011 fiscal years (summary).....	4
Table B Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2009/2010 and 2010/2011 fiscal years (summary).....	9
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 2009/2010 and 2010/2011 fiscal years.....	11
Notes	12
Table D Statement of sources and uses of cash for the 2010/2011 fiscal year.....	13
Annexure A Information on disaggregated tables available on the Stats SA website.....	25
Explanatory note	26
Glossary	32
General information	35

Key findings

Consolidated net change in the stock of cash from the general government sector amounted to R39 823 million for the 2010/2011 fiscal year

Cash receipts from operating activities amounted to R821 524 million and cash payments for operating activities amounted to R838 932 million, resulting in a net cash outflow from operating activities of R17 408 million for the 2010/2011 fiscal year ended 31 March 2011. Purchases of non-financial assets amounted to R85 882 million for 2010/2011. Sales of non-financial assets amounted to R1 152 million for the 2010/2011 fiscal year, resulting in a net cash outflow from investments in non-financial assets of R84 730 million. The net acquisition of financial assets other than cash amounted to R40 207 million for 2010/2011. The net incurrence of liabilities amounted to R182 168 million for the 2010/2011 fiscal year, resulting in a net cash inflow from financing activities of R141 961 million. The consolidated net change in the stock of cash for the general government sector amounted to R39 823 million for the 2010/2011 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. There are seven main economically classified cash payments for operating activity categories, 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. Purchases of goods and services include 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).

Cash receipts from operating activities, the contribution of cash payments for operating activities and purchases of non-financial assets by economic classification

Cash receipts from operating activities increased by R87 566 million from R733 958 million in 2009/2010 to R821 524 million in 2010/2011, mainly due to an increase in taxes collected (see Table A, p.4).

The largest contributor to total cash receipts from operating activities for the 2010/2011 fiscal year was taxes (R721 496 million), followed by other receipts (R81 609 million), social contributions (R16 721 million) and grants (R1 698 million).

The increase of R80 666 million in cash receipts of taxes from R640 830 million in 2009/2010 to R721 496 million in 2010/2011 was mainly due to increases in taxes on individuals and on goods and services.

The increase of R5 381 million in other receipts from R76 228 million in 2009/2010 to R81 609 million in 2010/2011 was mainly due to increases in rental income and sales of goods and services by municipalities and the Armaments Corporation of South Africa (Armscor).

The increase of R1 392 million in social contributions from R15 329 million in 2009/2010 to R16 721 million in 2010/2011 was mainly due to an increase in social security contributions by the Unemployment Insurance Fund, the Compensation Fund and the Compensation Commissioner for Occupational Diseases.

Cash payments for operating activities increased by R65 601 million from R773 331 million in 2009/2010 to R838 932 million in 2010/2011, mainly due to an increase in compensation of employees, interest, social benefits and purchases of goods and services.

The largest contributor to the total cash payments for operating activities (economically classified) for the 2010/2011 fiscal year was compensation of employees (R355 613 million), followed by purchases of goods and services (R205 473 million), social benefits (R114 247 million), interest (R69 715 million), other payments (R54 090 million), subsidies (R20 698 million) and grants (R19 095 million).

The increase of R41 391 million in compensation of employees from R314 222 million in 2009/2010 to R355 613 million in 2010/2011 was mainly due to increased cash payments for compensation of employees by the Gauteng provincial government, the South African Police Service and municipalities.

The increase of R9 911 million in interest from R59 804 million in 2009/2010 to R69 715 million in 2010/2011 was mainly due to an increase in interest paid on public debt.

The increase of R8 788 million in social benefits from R105 459 million in 2009/2010 to R114 247 million in 2010/2011 was mainly due to an increase in payments of social grants to households by the Department of Social Development, and social security benefits to households by the Road Accident Fund (RAF) and the Compensation Fund.

The increase of R8 640 million in purchases of goods and services from R196 833 million in 2009/2010 to R205 473 million in 2010/2011 was mainly due to increased payments by municipalities, the Limpopo provincial government and the first time inclusion of the Armaments Corporation of South Africa (Armscor).

The increase of R5 029 million in other payments from R49 061 million in 2009/2010 to R54 090 million in 2010/2011 was mainly due to capital transfer payments to public corporations.

The decrease of R4 124 million in purchases of non-financial assets from R90 006 million in 2009/2010 to R85 882 million in 2010/2011 was mainly due to the decrease in capital expenditure on other structures by the Gauteng provincial government and municipalities.

The decrease of R10 422 million in grants paid from R29 517 million in 2009/2010 to R19 095 million in 2010/2011 was mainly due to the decrease in payments to the South African Customs Union (SACU).

Table A - Economic classification of statement of sources and uses of cash of consolidated general government for the 2009/2010 and 2010/2011 fiscal years (summary)

GFS 2001 codes	Economic classification of sources and uses of cash	2009/2010 ¹	2010/2011 ¹	Change between 2009/2010 and 2010/2011
		R million	R million	R million
	Cash flows from operating activities:			
11	Cash receipts from operating activities a	733 958*	821 524	87 566
	Taxes	640 830*	721 496	80 666
	Social contributions	15 329	16 721	1 392
	Grants	1 571	1 698	127
	Other receipts	76 228*	81 609	5 381
21	Cash payments for operating activities b	773 331*	838 932	65 601
22	Compensation of employees	314 222*	355 613	41 391
24	Purchases of goods and services	196 833*	205 473	8 640
25	Interest	59 804*	69 715	9 911
26	Subsidies	18 436*	20 698	2 262
27	Grants	29 517*	19 095	-10 422
28	Social benefits	105 459	114 247	8 788
	Other payments	49 061*	54 090	5 029
	<i>Net cash flow from operating activities:(outflow)/ inflow (a-b)=c</i>	-39 373*	-17 408	21 965
	Cash flows from investments in non-financial assets:			
611	Purchases of non-financial assets d	90 006*	85 882	-4 124
612	Fixed assets	86 360*	83 925	-2 435
613	Inventories	120	96	-24
614	Valuables	68*	95	27
	Non-produced assets	3 458*	1 765	-1 693
311	Sales of non-financial assets e	804*	1 152	348
312	Fixed assets	783*	1 029	246
313	Inventories	0	0	0
314	Valuables	0	0	0
	Non-produced assets	21	123	102
	<i>Net cash flow from investments in non-financial assets: (outflow)/ inflow (e-d)=f</i>	-89 202*	-84 730	
	CASH SURPLUS/ (DEFICIT) (c+f)=g	-128 575*	-102 138	
	Cash flows from financing activities:			
321	Net acquisition of financial assets other than cash: cash outflow/ (inflow) h	47 468*	40 207	
322	Domestic	47 295*	40 047	
	Foreign	173	160	
331	Net incurrence of liabilities: cash (outflow)/ inflow i	234 074*	182 168	
332	Domestic	209 722*	178 985	
	Foreign	24 352	3 182	
	<i>Net cash flow from financing activities: (outflow)/ inflow (i-h)=j</i>	186 606*	141 961	
99999	NET CHANGE IN THE STOCK OF CASH (g+j)=k	58 031*	39 823	

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 cash payments for operating activities and purchases of non-financial assets for the 2009/2010 and 2010/2011 fiscal years

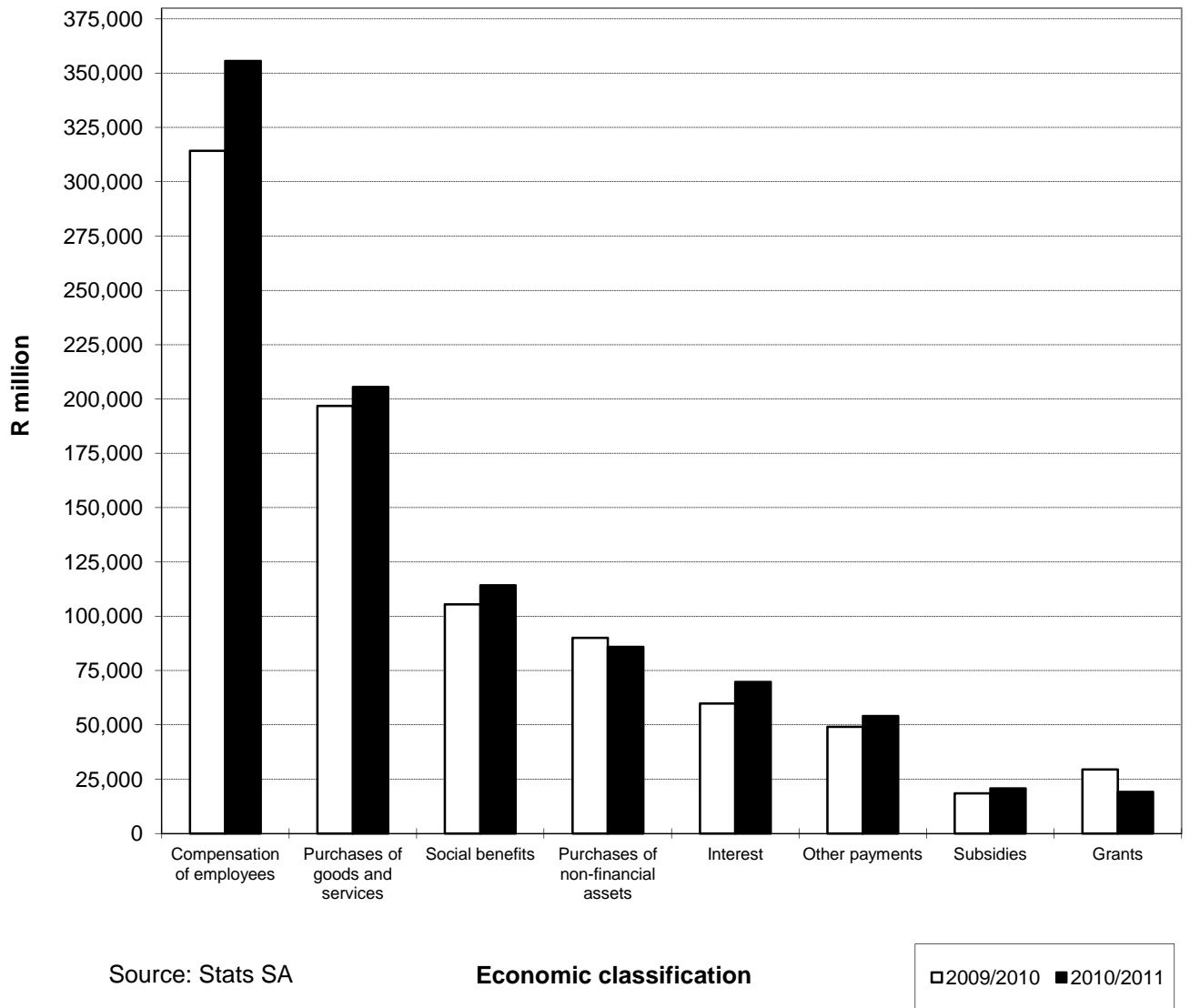
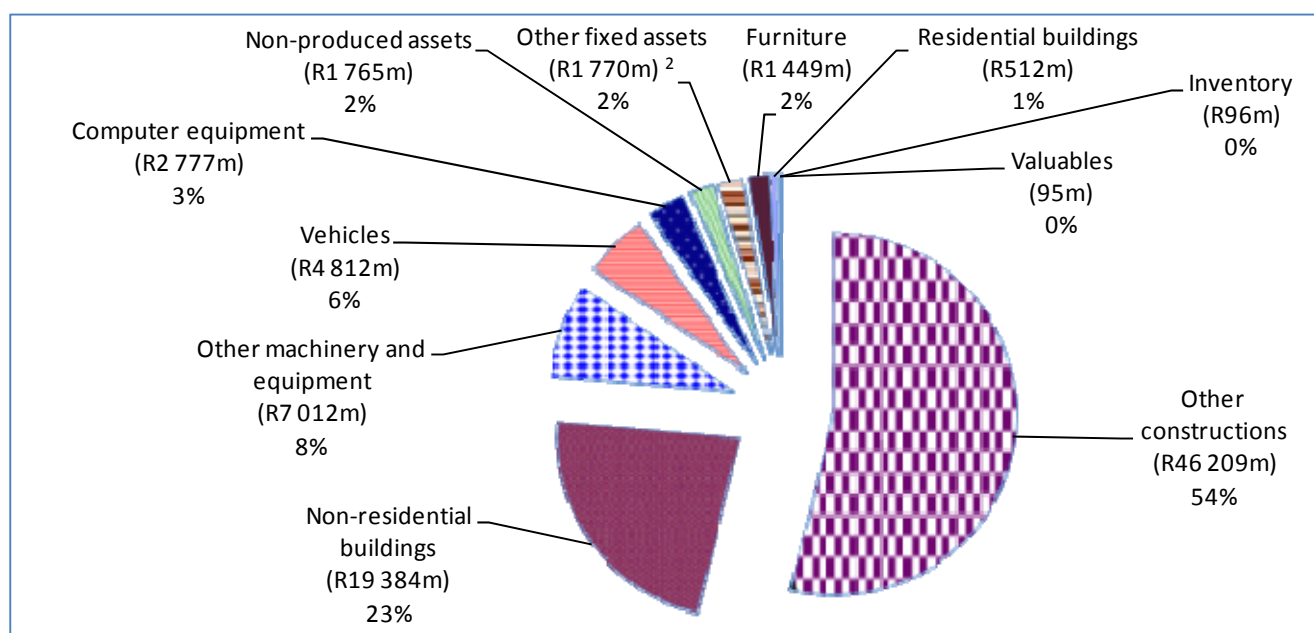


Figure 2 - Economic classification of cash payments for purchases of non-financial assets for the 2010/2011 fiscal year ¹



¹ The sum of the percentages may not necessarily add up to 100% due to rounding-off.

² For this pie-chart books are included in Other fixed assets.

Source: Disaggregated Table 3 available on the website.

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 contributor to the total cash payments for operating activities and purchases of non-financial assets (functionally classified) of R924 814 million by the general government sector for the 2010/2011 fiscal year was total general public services (R190 688 million and contributing 20,6%), followed by education (R186 145 million or 20,1%), social protection (R131 283 million or 14,2%), health (R109 405 million or 11,8%), total public order and safety (R106 339 million or 11,5%), total economic affairs (R91 912 million or 9,9%), housing and community amenities (R40 367 million or 4,4%), defence (R34 116 million or 3,7%), recreation, culture and religion (R27 205 million or 2,9%) and environmental protection (R7 355 million or 0,8%) (see Table B, p.9, and Figure 3, p.10).

The increase of R17 308 million in cash payments for education from R168 837 million in 2009/2010 to R186 145 million in 2010/2011 was mainly due to increased spending by the KwaZulu-Natal provincial government and the Department of Basic Education on education services.

The increase of R10 388 million in cash payments for health from R99 017 million in 2009/2010 to R109 405 million in 2010/2011 was mainly due to increased spending on health services by the Gauteng and Western Cape provincial governments.

The increase of R9 462 million in cash payments for social protection from R121 821 million in 2009/2010 to R131 283 million in 2010/2011 was mainly due to an increase in social grants paid to households by the Department of Social Development.

The increase of R9 154 million in cash payments for public debt transactions from R57 016 million in 2009/2010 to R66 170 million in 2010/2011 was mainly due to increased payments of interest on public debts.

The increase of R7 973 million in cash payments for police from R66 670 million in 2009/2010 to R74 643 million in 2010/2011 was mainly due to increased spending on police services by the South African Police Services, municipalities and the Department of Home Affairs.

The increase of R4 998 million in cash payments for defence from R29 118 million in 2009/2010 to R34 116 million in 2010/2011 was mainly due to increased spending on defence by the Department of Defence and Military Veterans and by the Armaments Corporation of SA (Armscor).

The increase of R3 486 million in cash payments for transport from R42 608 million in 2009/2010 to R46 094 million in 2010/2011 was mainly due to increased subsidies and transfers to non-financial public corporations by the Department of Transport for funding public transport operations and roads infrastructure and increased spending on goods and services and on other constructions by the KwaZulu-Natal provincial government.

The increase of R2 499 million in cash payments for housing and community amenities from R37 868 million in 2009/2010 to R40 367 million in 2010/2011 was mainly due to increased spending on other constructions by the Department of Water Affairs and on housing development by the Gauteng and Western Cape provincial governments.

The increase of R2 052 million in cash payments for general services from R23 820 million in 2009/2010 to R25 872 million in 2010/2011 was mainly due to increased spending on general services by the Department of Home Affairs and the Limpopo and Western Cape provincial governments.

The increase of R1 773 million in cash payments for agriculture, forestry, fishing and hunting from R14 116 million in 2009/2010 to R15 889 million in 2010/2011 was mainly due to increased capital transfers to households by the Department of Rural Development and Land Reform, and increased spending on purchases of non-financial assets by the Agricultural Land Holding Account.

The increase of R1 092 million in cash payments for law courts from R11 688 million in 2009/2010 to R12 780 million in 2010/2011 was mainly due to increased spending on purchases of goods and services and payments of compensation of employees by the Department of Justice and Constitutional Development.

The decrease of R560 million in cash payments for communications from R2 235 million in 2009/2010 to R1 675 million in 2010/2011 was mainly due to a decrease in transfers paid to public corporations by the Department of Communications.

The decrease of R759 million in cash payments for mining, manufacturing and construction from R5 546 million in 2009/2010 to R4 787 million in 2010/2011 was mainly due to a decrease in capital transfers to public corporations and a decrease in spending on purchases of goods and services by Government Printing Works.

The decrease of R1 064 million in cash payments for general economic, commercial and labour affairs from R15 078 million in 2009/2010 to R14 014 million in 2010/2011 was mainly due to a decrease in capital transfers paid to public corporations by the KwaZulu-Natal provincial government and decreased spending on goods and services by the Companies and Intellectual Properties Commission (CIPC).

The decrease of R1 387 million in cash payments for fuel and energy from R5 904 million in 2009/2010 to R4 517 million in 2010/2011 was mainly due to a decrease in capital transfers to public corporations.

The decrease of R8 351 million in cash payments for executive and legislative services, financial and fiscal affairs, foreign affairs other than foreign aid from R98 162 million in 2009/2010 to R89 811 million in 2010/2011 was mainly due to decreased payments to the Southern African Customs Union.

Table B – Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2009/2010 and 2010/2011 fiscal years (Summary)

GFS 2001 codes	Type of service	2009/2010 ¹	2010/2011 ¹	Change between 2009/2010 and 2010/2011	Percentage of total cash payments 2010/2011
		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	98 162*	89 811	-8 351	9,7
7012	Foreign economic aid	724*	537	-187	0,1
7013	General services	23 820*	25 872	2 052	2,8
7014	Basic research	3 720*	4 779	1 059	0,5
7015	Research and development general public services	266*	251	-15	0,0
7016	General public services n.e.c.	3 564*	3 267	-297	0,4
7017	Public debt transactions (mainly interest)	57 016	66 170	9 154	7,2
7018	Transfers of a general character between different levels of government	0	0	0	0,0
	Total general public services	a 187 271*	190 688	3 417	20,6
702	Defence	b 29 118*	34 116	4 998	3,7
703	Public order and safety				
7031	Police	66 670*	74 643	7 973	8,1
7032	Fire protection services	4 272*	4 086	-186	0,4
7033	Law courts	11 688	12 780	1 092	1,4
7034	Prisons	13 833	14 829	996	1,6
	Total public order and safety	c 96 463*	106 339	9 876	11,5
704	Economic affairs				
7041	General economic, commercial and labour affairs	15 078*	14 014	-1 064	1,5
7042	Agriculture, forestry, fishing and hunting	14 116*	15 889	1 773	1,7
7043	Fuel and energy	5 904*	4 517	-1 387	0,5
7044	Mining, manufacturing and construction	5 546	4 787	-759	0,5
7045	Transport	42 608*	46 094	3 486	5,0
7046	Communications	2 235*	1 675	-560	0,2
7047	Other industries	2 630	3 148	518	0,3
7048	Research and development economic affairs	1 928*	1 787	-141	0,2
	Total economic affairs	d 90 043*	91 912	1 869	9,9
705	Environmental protection	e 6 633*	7 355	722	0,8
706	Housing and community amenities	f 37 868*	40 367	2 499	4,4
707	Health	g 99 017*	109 405	10 388	11,8
708	Recreation, culture and religion	h 26 267*	27 205	938	2,9
709	Education	i 168 837*	186 145	17 308	20,1
710	Social protection	j 121 821*	131 283	9 462	14,2
	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 863 337*	924 814	61 477	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 2009/2010 and 2010/2011 fiscal years

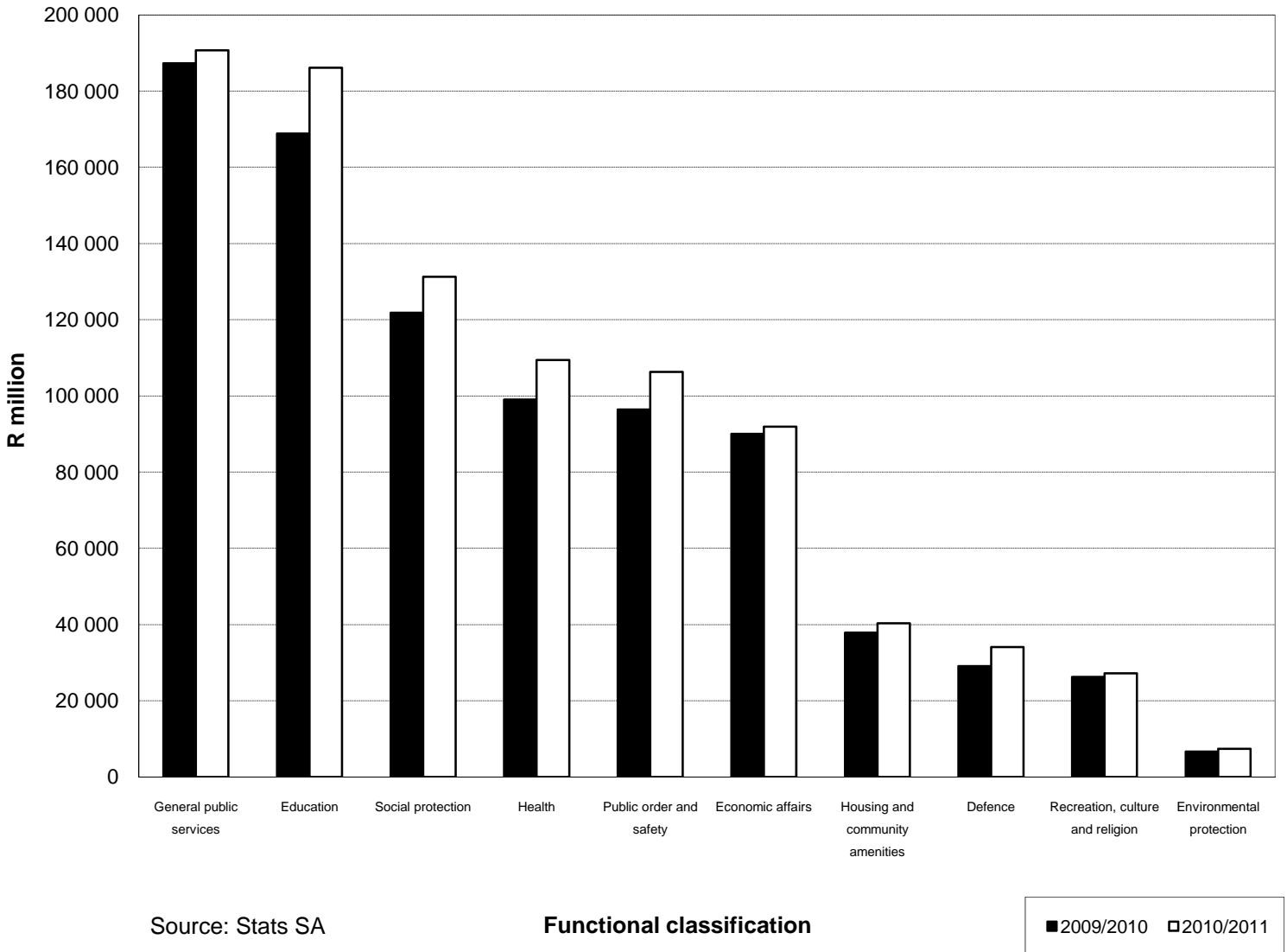


Table C – Contribution of different levels of general government to the total consolidated cash payments for operating activities and purchases of non-financial assets by the general government sector for the 2009/2010 and 2010/2011 fiscal years**

Levels of general government	R million		R million	% of total cash payments	
	2009/2010 ¹	2010/2011 ¹	Change between 2009/2010 and 2010/2011	2009/2010	2010/2011
National government	330 685 *	353 484	22 799	38,3 *	38,2
Provincial governments	297 153 *	322 594	25 441	34,4 *	34,9
Extra-budgetary accounts and funds	91 711 *	98 114	6 403	10,6*	10,6
Municipalities	108 658 *	111 063	2 405	12,6*	12,0
Higher education institutions	35 130 *	39 557	4 427	4,1*	4,3
Total expenditure	863 337 *	924 812	61 475	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 2011, 2012, 2013 and 2014
- (ii) P9102 Financial statistics of extra-budgetary accounts and funds 2010/2011
- (iii) P9103.1 Financial statistics of higher education institutions 2010 and 2011
- (iv) P9114 Financial census of municipalities June 2010 and June 2011
- (v) P9119.3 Financial statistics of national government 2010/2011
- (vi) P9121 Financial statistics of provincial government 2010/2011

Remarks on the figures in Table C

The increase of R25 441 million in the expenditure of provincial governments from R297 153 million in 2009/2010 to R322 594 million in 2010/2011 was mainly due to an increase in cash payments for compensation of employees and goods and services.

The increase of R22 799 million in the expenditure of national government from R330 685 million in 2009/2010 to R353 484 million in 2010/2011 was mainly due to an increase in cash payments for compensation of employees, social grants and interest on public debts.

The increase of R6 403 million in the expenditure of extra-budgetary accounts and funds from R91 711 million in 2009/2010 to R98 114 million in 2010/2011 was mainly due to an increase in cash payments for social security benefits to households by the Unemployment Insurance Fund (UIF) and the Road Accident Fund (RAF) and cash payments for compensation of employees.

The increase of R4 427 million in the expenditure of higher education institutions from R35 130 million in 2009/2010 to R39 557 million in 2010/2011 was mainly due to an increase in cash payments for compensation of employees and goods and services.

The increase of R2 405 million in the expenditure of municipalities from R108 658 million in 2009/2010 to R111 063 million in 2010/2011 was mainly due to an increase in cash payments for compensation of employees and goods and services.

Notes

Forthcoming issues	Issue	Expected release date
	Financial statistics of consolidated general government 2011/2012	27 November 2013
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.	

P J Lehohla
Statistician-General

Table D - Statement of sources and uses of cash for the 2010/2011 fiscal year

	R '000
Table 1 Cash receipts from operating activities	821 523 829
11 Taxes	721 495 922
12 Social contributions	16 721 022
13 Grants	1 697 879
14 Other receipts	81 609 006

Table D - Statement of sources and uses of cash for the 2010/2011 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	355 613 249	205 472 994	69 715 224	20 698 184	19 095 328	114 247 000	54 089 993	838 931 972
701	GENERAL PUBLIC SERVICES	34 925 788	44 298 843	68 515 285	1 003 273	18 853 687	77 786	3 687 664	171 362 326
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	23 730 378	28 342 206	2 148 412	290 295	18 343 019	30 811	2 642 773	75 527 894
7012	Foreign economic aid	0	26 320	0	0	510 667	0	0	536 987
7013	General services	9 361 336	12 102 945	157 978	0	1	46 357	360 538	22 029 155
7014	Basic research	836 059	2 388 718	2 351	712 978	0	552	666 689	4 607 347
7015	R&D General public services	32 254	218 098	3	0	0	66	18	250 439
7016	General public services n.e.c.	965 761	1 220 556	36 130	0	0	0	17 646	2 240 093
7017	Public debt transactions (mainly interest)	0	0	66 170 411	0	0	0	0	66 170 411
7018	Transfers of a general character between different levels of government	0	0	0	0	0	0	0	0
702	DEFENCE	17 307 746	14 243 132	7 100	780 810	0	107 336	126 816	32 572 940
7021	Military defence	14 597 671	12 532 779	0	721 674	0	107 336	126 816	28 086 276
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	208 058	0	15 836	0	0	0	223 894
7025	Defence n.e.c.	2 710 075	1 502 295	7 100	43 300	0	0	0	4 262 770
703	PUBLIC ORDER AND SAFETY	66 705 223	23 657 436	88 172	0	6 343	417 521	361 470	91 236 165
7031	Police services	46 347 757	15 160 831	59 186	0	0	307 393	198 126	62 073 293
7032	Fire protection services	1 640 052	594 623	7 755	0	0	0	1 003	2 243 433
7033	Law courts	8 028 178	3 528 566	16 388	0	6 343	70 557	143 975	11 794 007
7034	Prisons	9 504 463	3 474 354	0	0	0	39 571	18 218	13 036 606
7035	R&D Public order and safety	13 015	18 617	0	0	0	0	28	31 660
7036	Public order and safety n.e.c.	1 171 758	880 445	4 843	0	0	0	120	2 057 166

Table D - Statement of sources and uses of cash for the 2010/2011 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	15 808 730	24 174 705	106 930	16 284 510	34 018	326 235	21 633 334	78 368 462
7041	General economic, commercial and labour affairs	3 673 210	5 273 976	4 332	2 629 828	34 013	5 618	2 066 193	13 687 170
7042	Agriculture, forestry, fishing and hunting	5 319 154	3 948 464	67 974	439 526	0	41 447	4 486 689	14 303 254
7043	Fuel and energy	359 424	311 282	302	1 868 229	0	58	1 940 638	4 479 933
7044	Mining, manufacturing and construction	765 403	2 764 863	2 160	172 590	0	471	936 063	4 641 550
7045	Transport	3 793 956	8 520 680	21 723	10 811 321	0	26 545	11 655 359	34 829 584
7046	Communication	327 049	786 173	361	311 381	5	0	215 584	1 640 553
7047	Other industries	505 153	1 943 775	5 529	46 148	0	250 103	310 579	3 061 287
7048	R&D Economic affairs	1 065 381	625 492	4 549	5 487	0	1 993	22 229	1 725 131
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	2 918 459	2 420 556	23 509	436 574	19 077	464 800	81 288	6 364 263
7051	Waste management	95 262	35 843	14	57 156	0	74 855	24 358	287 488
7052	Waste water management	21 945	16 256	1	327 016	0	0	11	365 229
7053	Pollution abatement	57 356	124 404	2	0	0	100	3 064	184 926
7054	Protection of biodiversity and landscape	2 505 900	1 955 113	23 464	52 402	0	367 507	50 496	4 954 882
7055	R&D Environmental protection	69 024	119 104	21	0	0	61	567	188 777
7056	Environmental protection n.e.c.	168 972	169 836	7	0	19 077	22 277	2 792	382 961
706	HOUSING AND COMMUNITY AMENITIES	7 217 877	9 351 502	139 843	946 351	180 119	26 989	15 337 230	33 199 911
7061	Housing development	2 381 253	3 380 524	120 598	6 541	0	7 209	14 672 261	20 568 386
7062	Community development	2 949 116	2 827 001	13 888	15 312	119	1 993	538 395	6 345 824
7063	Water supply	1 721 279	2 918 359	5 218	924 498	180 000	17 693	60 021	5 827 068
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	166 229	225 618	139	0	0	94	66 553	458 633
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 2010/2011 fiscal year (continued)

Economic classification		Table 2 Cash payments for operating activities							TOTAL (21 - 28) R '000
		21 Compensation of employees R '000	22 Purchases of goods and services R '000	24 Interest R '000	25 Subsidies R '000	26 Grants R '000	27 Social benefits R '000	28 Other payments R '000	
Functional classification		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
707	HEALTH	62 454 562	34 405 838	69 536	0	0	220 587	2 644 016	99 794 539
7072	Outpatient services	25 776	32 543	10	0	0	4	20	58 353
70724	Ambulance services	2 431 081	1 130 960	3 024	0	0	2 768	46 412	3 614 245
7073	Hospital services	28 459 148	12 717 072	8 785	0	0	111 428	465 009	41 761 442
7074	Public health services	30 204 426	16 089 261	57 065	0	0	105 237	2 119 839	48 575 828
7075	R&D Health	727 162	3 128 094	458	0	0	0	5 300	3 861 014
7076	Health n.e.c.	606 969	1 307 908	194	0	0	1 150	7 436	1 923 657
708	RECREATION, CULTURE AND RELIGION	9 019 374	8 527 746	206 493	546 804	0	13 100	1 565 208	19 878 725
7081	Recreational and sporting services	3 870 502	3 721 470	74 342	39 573	0	1 682	236 164	7 943 733
7082	Cultural services	4 967 739	4 635 091	132 005	33 298	0	11 364	648 299	10 427 796
7083	Broadcasting and publishing services	61 027	62 404	93	473 933	0	0	32 203	629 660
7084	Religious and other community services	65 625	56 445	0	0	0	23	647 841	769 934
7085	R&D Recreation, culture and religion	0	5 119	0	0	0	0	0	5 119
7086	Recreation, culture and religion n.e.c.	54 481	47 217	53	0	0	31	701	102 483
709	EDUCATION	132 300 157	36 923 344	509 614	699 862	451	410 151	4 637 741	175 481 320
7091	Pre-primary and primary education	53 408 918	9 401 511	121	384 778	0	215 053	24 642	63 435 023
7092	Secondary education	43 427 333	4 612 737	89	315 084	0	126 362	60 983	48 542 588
7093	Post-secondary non-tertiary education (e.g. ABET)	4 058 882	2 483 208	871	0	0	5 982	136 471	6 685 414
7094	Tertiary education	19 456 675	13 756 034	452 441	0	0	0	3 942 548	37 607 698
7095	Education not definable by level	20 282	32 421	44	0	0	0	17 172	69 919
7096	Subsidiary services to education	0	0	0	0	0	0	0	0
7097	R&D Education	2 575	43 451	0	0	0	0	0	46 026
7098	Education n.e.c.	11 925 492	6 593 982	56 048	0	451	62 754	455 925	19 094 652

Table D - Statement of sources and uses of cash for the 2010/2011 fiscal year (continued)

Economic 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	
Functional classification		R '000	R '000	R '000	R '000	R '000	R '000	R '000	
710	SOCIAL PROTECTION	6 955 333	7 469 892	48 742	0	1 633	112 182 495	4 015 226	130 673 321
7101	Sickness and disability	188 774	1 388 207	2 472	0	0	20 225 820	282 458	22 087 731
7102	Old age	87 412	73 628	43	0	1 633	34 833 879	563 096	35 559 691
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	526 947	161 170	269	0	0	34 964 413	1 857 575	37 510 374
7105	Unemployment	506 249	473 237	0	0	0	5 847 285	0	6 826 771
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	334 023	221 114	183	0	0	1 090	325 778	882 188
7108	R&D Social protection	26 234	24 902	6	0	0	75	3	51 220
7109	Social protection n.e.c.	5 285 694	5 127 634	45 769	0	0	16 309 933	986 316	27 755 346

Table D - Statement of sources and uses of cash for the 2010/2011 fiscal year (continued)

Economic classification Functional classification		Table 3 Purchases of non-financial assets				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R '000	R '000	R '000	R '000	R '000
70	GENERAL GOVERNMENT SERVICES	83 925 249	96 369	95 251	1 765 113	85 881 982
701	GENERAL PUBLIC SERVICES	19 051 266	19 454	36 501	218 706	19 325 927
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	14 063 731	7	33 074	186 422	14 283 234
7012	Foreign economic aid	0	0	0	0	0
7013	General services	3 805 367	19 046	864	17 828	3 843 105
7014	Basic research	171 231	401	0	0	171 632
7015	R&D General public services	618	0	0	0	618
7016	General public services n.e.c.	1 010 319	0	2 563	14 456	1 027 338
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	1 539 879	3 300	0	0	1 543 179
7021	Military defence	874 567	0	0	0	874 567
7022	Civil defence	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0
7024	R&D Defence	82	0	0	0	82
7025	Defence n.e.c.	665 230	3 300	0	0	668 530
703	PUBLIC ORDER AND SAFETY	14 962 241	20	21 100	118 988	15 102 349
7031	Police services	9 076 721	20	13 193	74 400	9 164 334
7032	Fire protection services	1 812 012	0	4 612	26 007	1 842 631
7033	Law courts	986 008	0	0	0	986 008
7034	Prisons	1 792 733	0	0	0	1 792 733
7035	R&D Public order and safety	149	0	0	0	149
7036	Public order and safety n.e.c.	1 294 618	0	3 295	18 581	1 316 494

Table D - Statement of sources and uses of cash for the 2010/2011 fiscal year (continued)

Economic classification		Table 3 Purchases of non-financial assets				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R '000	R '000	R '000	R '000	R '000
704	ECONOMIC AFFAIRS	12 430 156	2 244	16	1 110 907	13 543 323
7041	General economic, commercial and labour affairs	325 849	1 046	0	0	326 895
7042	Agriculture, forestry, fishing and hunting	513 305	288	13	1 072 214	1 585 820
7043	Fuel and energy	36 983	0	0	0	36 983
7044	Mining, manufacturing and construction	144 803	760	0	0	145 563
7045	Transport	11 225 940	56	0	38 693	11 264 689
7046	Communication	34 290	0	0	0	34 290
7047	Other industries	86 837	94	0	0	86 931
7048	R&D Economic affairs	62 149	0	3	0	62 152
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	933 149	19 178	0	37 954	990 281
7051	Waste management	28 344	0	0	0	28 344
7052	Waste water management	47 042	0	0	0	47 042
7053	Pollution abatement	396 922	0	0	0	396 922
7054	Protection of biodiversity and landscape	442 892	19 102	0	37 954	499 948
7055	R&D Environmental protection	12 800	76	0	0	12 876
7056	Environmental protection n.e.c.	5 149	0	0	0	5 149
706	HOUSING AND COMMUNITY AMENITIES	7 038 681	21	9 461	118 757	7 166 920
7061	Housing development	1 362 466	21	2 905	81 782	1 447 174
7062	Community development	2 625 735	0	6 556	36 975	2 669 266
7063	Water supply	3 005 144	0	0	0	3 005 144
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	45 336	0	0	0	45 336
7066	Housing and community amenities n.e.c.	0	0	0	0	0

Table D - Statement of sources and uses of cash for the 2010/2011 fiscal year (continued)

Economic classification Functional classification		Table 3 Purchases of non-financial assets				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R '000	R '000	R '000	R '000	R '000
707	HEALTH	9 560 466	3 456	6 900	39 763	9 610 585
7072	Outpatient services	801	0	0	0	801
70724	Ambulance services	309 694	0	0	0	309 694
7073	Hospital services	3 693 207	0	0	798	3 694 005
7074	Public health services	5 362 538	0	6 900	38 911	5 408 349
7075	R&D Health	147 618	3 456	0	54	151 128
7076	Health n.e.c.	46 608	0	0	0	46 608
708	RECREATION, CULTURE AND RELIGION	7 212 545	244	18 975	94 575	7 326 339
7081	Recreational and sporting services	3 602 488	21	9 006	50 787	3 662 302
7082	Cultural services	3 602 534	220	9 969	43 788	3 656 511
7083	Broadcasting and publishing services	4 892	3	0	0	4 895
7084	Religious and other community services	390	0	0	0	390
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	2 241	0	0	0	2 241
709	EDUCATION	10 588 576	48 452	2 298	24 558	10 663 884
7091	Pre-primary and primary education	2 364 828	0	0	0	2 364 828
7092	Secondary education	1 265 144	0	0	9 542	1 274 686
7093	Post-secondary non-tertiary education (e.g. ABET)	51 779	110	0	0	51 889
7094	Tertiary education	5 035 401	48 287	2 298	2 113	5 088 099
7095	Education not definable by level	4 186	0	0	0	4 186
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	46	0	0	0	46
7098	Education n.e.c.	1 867 192	55	0	12 903	1 880 150

Table D - Statement of sources and uses of cash for the 2010/2011 fiscal year (continued)

Economic classification		Table 3 Purchases of non-financial assets				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R '000	R '000	R '000	R '000	R '000
710	SOCIAL PROTECTION	608 290	0	0	905	609 195
7101	Sickness and disability	7 650	0	0	0	7 650
7102	Old age	36 880	0	0	0	36 880
7103	Survivors	0	0	0	0	0
7104	Family and children	36 354	0	0	0	36 354
7105	Unemployment	13 191	0	0	867	14 058
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	38 157	0	0	0	38 157
7108	R&D Social protection	268	0	0	0	268
7109	Social protection n.e.c.	475 790	0	0	38	475 828

Table D - Statement of sources and uses of cash for the 2010/2011 fiscal year (continued)

	R '000
Table 4 Sale of non-financial assets	1 152 398
311 Fixed assets	1 029 418
312 Inventories	0
313 Valuables	19
314 Non-produced assets	122 961

Table D - Statement of sources and uses of cash for the 2010/2011 fiscal year (continued)

	R '000
Table 5 Net acquisition of financial assets other than cash	40 207 456
321 Domestic	40 046 981
322 Foreign	160 475

Table D - Statement of sources and uses of cash for the 2010/2011 fiscal year (concluded)

	R '000
Table 6 Net incurrence of liabilities	182 167 747
331 Domestic	178 985 291
332 Foreign	3 182 456

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 2010/2011 fiscal year.
- Table 2 Economic and functional classification of cash payments for operating activities for the 2010/2011 fiscal year.
- Table 3 Economic and functional classification of purchases of non-financial assets for the 2010/2011 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 2010/2011 fiscal year.
- Table 6 Economic classification of net incurrence of liabilities for the 2010/2011 fiscal year.
- Table 7 Economic and functional classification of cash payments from operating activities for the 2010/2011 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 2010/2011 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 2010/2011 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 2010/2011 fiscal year (summary).

Explanatory notes

Introduction

This statistical release includes economic and functional classifications of the transactions of consolidated general government for the 2010/2011 fiscal year, ended 31 March 2011. Estimates used in this publication have been adjusted from various financial year ends between the periods 1 April 2010 to 31 March 2011.

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 (non-trading services).

Scope of the financial statistics of consolidated general government

The following statistical releases were used:

- *Financial statistics of national government 2010/2011* (P9119.3) published on 27 June 2012;
- *Financial statistics of provincial government 2010/2011* (P9121) published on 27 September 2012;
- *Financial statistics of extra-budgetary accounts and funds 2010/2011* (P9102) published on 29 August 2012;
- *Financial statistics of higher education institutions 2010 and 2011* (P9103.1), 2010 published on 13 October 2011 and 2011 published on 16 October 2012;
- *Financial census of municipalities for the year ended 30 June 2011* (P9114), published on 26 June 2012 and *Financial census of municipalities for the year ended 30 June 2010* (P9114), published on 28 June 2011; and
- *Capital expenditure by the public sector for 2011, 2012, 2013 and 2014* (P9101), published on 26 July 2012.

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 (IMF).

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 (SNA).

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 (SNA).

Comparability with the previous year

For the third time this statistical release includes annual changes in rand value between the previous year (2009/2010) and the current year (2010/2011) 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 2009/2010 classified information is generally comparable with the 2010/2011.

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:

- Academy of Science of South Africa (ASSA) (functionally classified as basic research)
- Armaments Corporation of South Africa (AMSCOR) (functionally classified as defence not elsewhere classified)
- Castle Control Board (functionally classified as cultural services)
- KwaZulu-Natal Agricultural Development Trust trading as Agri-Business Development Agency (functionally classified as agriculture)
- Ncera Farms (functionally classified as agriculture)
- Office of the Ombud for Financial Service Providers (functionally classified as general economic and commercial affairs)
- Road Traffic Management Corporation (RTMC) (functionally classified as police services)

- Rural Housing Loan Fund (functionally classified as housing and community amenities: housing development)
- South African National Energy Research Institution (SANERI) (functionally classified as research development: fuel and energy)
- State Information Technology Agency (SITA) (functionally classified as other general services)
- The Social Housing Regulatory Authority (functionally classified as housing and community amenities: housing development)

The following accounts and funds were previously included but are now excluded due to the economic institutional sector reclassification by the Public Sector Classification Committee and some institutions which no longer exist:

- Council for Scientific and Industrial Research (CSIR) (functionally classified basic research)
- Institute for Public Finance Auditing (functionally classified as general services)
- Social Housing Foundation (functionally classified as housing and community amenities)
- Umsobomvu Youth Fund (functionally classified as housing and community amenities)
- Eastern Cape Youth Commission (functionally classified as culture and religion)
- National Youth Commission (functionally classified as culture and religion)
- National Empowerment Fund (functionally classified as general economic and commercial affairs)
- South African Bureau of Standard (SABS) (functionally classified as general economic and commercial affairs)
- South African National Road Agency Limited (SANRAL) (functionally classified as transport)

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 2009/2010 and 2010/2011 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	<i>Capital expenditure by the public sector;</i>
P0441	<i>Gross domestic product;</i>
P9102	<i>Financial statistics of extra-budgetary accounts and funds;</i>
P9103.1	<i>Financial statistics of higher education institutions;</i>
P9114	<i>Financial census of municipalities;</i>
P9119.3	<i>Financial statistics of national government; and</i>
P9121	<i>Financial statistics of provincial government.</i>

Symbols and abbreviations

AMSCOR	Armaments Corporation of South Africa
ASSA	Academy of Science South Africa
CIPC	Companies and Intellectual Properties Commission
CSIR	Council for Scientific and Industrial Research
GAMAP	Generally Accepted Municipal Accounting Practice
GFS	Government Finance Statistics
GRAP	Generally Recognised Accounting Practice
IMF	International Monetary Fund
n.e.c.	Not elsewhere classified
NPISH	Non-profit institutions serving households
RAF	Road Accident Fund
R&D	Research and development
RTMC	Road Traffic Management Corporation
SA	South Africa
SABS	South African Bureau of Standard
SACU	South African Customs Union
SANRAL	South African National Road Agency Limited
SAPS	South African Police Service
SASSA	South African Social Security Agency
SITA	State Information Technology Agency
SNA	System of National Accounts, 1993
Stats SA	Statistics South Africa
UIF	Unemployment Insurance Fund

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	These fixed assets consist 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.

General information

Stats SA publishes approximately 300 different releases each year. It is not economically viable to produce them in more than one of South Africa's eleven official languages. Since the releases are used extensively, not only locally but also by international economic and social-scientific communities, Stats SA releases are published in English only.

Stats SA has copyright on this publication. Users may apply the information as they wish, provided that they acknowledge Stats SA as the source of the basic data wherever they process, apply, utilise, publish or distribute the data; and also that they specify that the relevant application and analyses (where applicable) result from their own processing of the data.

Advance release calendar

An advance release calendar is disseminated on www.statssa.gov.za

Stats SA products

A complete set of Stats SA publications is available at the Stats SA Library and the following libraries:

National Library of South Africa, Pretoria Division
National Library of South Africa, Cape Town Division
Natal Society Library, Pietermaritzburg
Library of Parliament, Cape Town
Bloemfontein Public Library
Johannesburg Public Library
Eastern Cape Library Services, King William's Town
Central Regional Library, Polokwane
Central Reference Library, Nelspruit
Central Reference Collection, Kimberley
Central Reference Library, Mmabatho

Stats SA also provides a subscription service.

Electronic services

A large range of data is available via online services, diskette and computer printouts. For more details about our electronic data services, contact 012 310 8600 / 8390 / 8351 / 4892 / 8496 / 8095.

You can visit us on the Internet at: www.statssa.gov.za

Enquiries

Telephone number: 012 310 8600 / 8095 / 8390 / 0174 / 4892 / 8496 (user information services)
012 310 8406 / 8057 (technical enquiries)
012 310 8161 (orders)
012 310 4883 / 4885 / 8018 (library)

Fax number: 012 321 6741 (technical enquiries)

Email address: Info@statssa.gov.za (user information services)
EphraimM@statssa.gov.za (technical enquiries)
NomvulaN@statssa.gov.za (technical enquiries)
Distribution@statssa.gov.za (orders)

Postal address: Private Bag X44, Pretoria, 0001

Produced by Stats SA