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Statistical release

P9119.4

Financial statistics of consolidated general government

2011/2012

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Key findings

Consolidated net change in the stock of cash from the general government sector amounted to R48 805 million for the 2011/2012 fiscal year.

Cash receipts from operating activities amounted to R916 607 million and cash payments for operating activities amounted to R943 221 million, resulting in a net cash outflow from operating activities of R26 614 million for the 2011/2012 fiscal year ended 31 March 2012. Purchases of non-financial assets amounted to R95 845 million for 2011/2012. Sales of non-financial assets amounted to R2 102 million for the 2011/2012 fiscal year, resulting in a net cash outflow from investments in non-financial assets of R93 743 million. The net acquisition of financial assets other than cash amounted to R28 888 million for 2011/2012. The net incurrence of liabilities amounted to R198 050 million for the 2011/2012 fiscal year, resulting in a net cash inflow from financing activities of R169 162 million. The consolidated net change in the stock of cash for the general government sector amounted to R48 805 million for the 2011/2012 fiscal year (see Table A, p.6).

The largest contributor to the total cash payments for operating activities and purchases of non-financial assets (functionally classified) of R1 039 066 million by the general government sector for the 2011/2012 fiscal year was total general public services (R220 404 million, contributing 21,2%), followed by education (R211 617 million or 20,4%), social protection (R140 745 million or 13,5%), health (R123 132 million or 11,9%), total public order and safety (R113 597 million or 10,9%), total economic affairs (R108 338 million or 10,4%), housing and community amenities (R47 157 million or 4,5%), defence (R35 645 million or 3,4%), recreation, culture and religion (R29 414 million or 2,8%) and environmental protection (R9 016 million or 0,9%) (see Table B, p.11, and Figure 3, p.12).

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 R91 499 million from R825 108 million in 2010/2011 to R916 607 million in 2011/2012, mainly due to an increase in taxes collected and other receipts (see Table A, p.6).

The largest contributor to total cash receipts from operating activities for the 2011/2012 fiscal year was taxes (R796 950 million), followed by other receipts (R101 194 million), social contributions (R16 447 million) and grants (R2 016 million).

The increase of R75 090 million in cash receipts of taxes from R721 860 million in 2010/2011 to R796 950 million in 2011/2012 was mainly due to increases in taxes on individuals and custom duties.

The increase of R16 365 million in other receipts from R84 829 million in 2010/2011 to R101 194 million in 2011/2012 was mainly due to the increase in incidental sales by the Water Trading Entity, the Unemployment Insurance Fund and municipalities.

The increase of R318 million in grants received from R1 698 million in 2010/2011 to R2 016 million in 2011/2012 was mainly due to the increase in grants from foreign governments and international organisations.

The decrease of R274 million in social contributions from R16 721 million in 2010/2011 to R16 447 million in 2011/2012 was mainly due to a decrease in social security contributions received by the Compensation Fund.

Cash payments for operating activities increased by R104 234 million from R838 987 million in 2010/2011 to R943 221 million in 2011/2012, mainly due to an increase in compensation of employees, purchases of goods and services, other payments, interest, social benefits and grants.

The largest contributor to the total cash payments for operating activities (economically classified) for the 2011/2012 fiscal year was compensation of employees (R395 364 million), followed by purchases of goods and services (R230 884 million), social benefits (R123 415 million), interest (R81 258 million), other payments (R66 890 million), grants (R23 588 million) and subsidies (R21 821 million).

The increase of R40 373 million in compensation of employees from R354 991 million in 2010/2011 to R395 364 million in 2011/2012 was mainly due to increased cash payments for compensation of employees by the KwaZulu-Natal, Eastern Cape, Gauteng and Limpopo provincial governments, the municipalities and the South African Police Services.

The increase of R26 564 million in purchases of goods and services from R204 320 million in 2010/2011 to R230 884 million in 2011/2012 was mainly due to increased payments by municipalities, the KwaZulu-Natal and Gauteng Provincial Governments, Statistics South Africa and the Water Trading Entity.

The increase of R12 498 million in other payments from R54 392 million in 2010/2011 to R66 890 million in 2011/2012 was mainly due to capital transfer payments to public corporations by the Department of Transport and an increase in transfers to households by the National Student Financial Aid Scheme.

The increase of R9 947 million in interest from R71 311 million in 2010/2011 to R81 258 million in 2011/2012 was mainly due to an increase in interest paid on public debt.

The increase of R9 168 million in social benefits from R114 247 million in 2010/2011 to R123 415 million in 2011/2012 was mainly due to an increase in payments of social grants to households by the Department of Social Development.

The increase of R4 493 million in grants paid from R19 095 million in 2010/2011 to R23 588 million in 2011/2012 was mainly due to the increase in payments to the Southern African Customs Union (SACU).

The increase of R1 191 million in subsidies from R20 630 million in 2010/2011 to R21 821 million in 2011/2012 was mainly due to an increase in subsidies paid by the Department of Trade and Industry, Gauteng Provincial Government and the Department of Transport to private enterprises and public corporations.

The largest contributor to purchases of non-financial assets was fixed assets (R92 871 million), followed by non-produced assets (R2 897 million), inventories (R53 million) and valuables (R25 million).

The increase of R8 888 million in fixed assets from R83 983 million in 2010/2011 to R92 871 million in 2011/2012 was mainly due to increases in capital expenditure on other constructions by the Water Trading Entity, municipalities and the Department of Water Affairs.

The increase of R1 132 million in non-produced assets from R1 765 million in 2010/2011 to R2 897 million in 2011/2012 was mainly due to increases in capital expenditure on acquisition of land by municipalities, the Agricultural Land Holdings Account and the Department of Rural Development and Land Reform.

Table A - Economic classification of statement of sources and uses of cash of consolidated general government for the 2010/2011 and 2011/2012 fiscal years (summary) ¹

GFS 2001 codes	Economic classification of sources and uses of cash	2010/2011 ²	2011/2012	Change between 2010/2011 and 2011/2012
		R million	R million	R million
	Cash flows from operating activities:			
	Cash receipts from operating activities a	825 108	916 607	91 499
11	Taxes	721 860	796 950	75 090
12	Social contributions	16 721	16 447	-274
13	Grants	1 698	2 016	318
14	Other receipts	84 829	101 194	16 365
	Cash payments for operating activities b	838 987	943 221	104 234
21	Compensation of employees	354 991	395 364	40 373
22	Purchases of goods and services	204 320	230 884	26 564
24	Interest	71 311	81 258	9 947
25	Subsidies	20 630	21 821	1 191
26	Grants	19 095	23 588	4 493
27	Social benefits	114 247	123 415	9 168
28	Other payments	54 392	66 890	12 498
	<i>Net cash flow from operating activities:(outflow)/ inflow (a-b)=c</i>	-13 879	-26 614	-12 735
	Cash flows from investments in non-financial assets:			
	Purchases of non-financial assets d	85 939	95 845	9 906
611	Fixed assets	83 983	92 871	8 888
612	Inventories	96	53	-43
613	Valuables	95	25	-70
614	Non-produced assets	1 765	2 897	1 132
	Sales of non-financial assets e	1 293	2 102	809
311	Fixed assets	1 170	2 071	901
312	Inventories	0	0	0
313	Valuables	0	0	0
314	Non-produced assets	123	30	-93
	<i>Net cash flow from investments in non-financial assets:(outflow)/ inflow (e-d)=f</i>	-84 646	-93 743	
	CASH SURPLUS/ (DEFICIT) (c+f)=g	-98 525	-120 357	
	Cash flows from financing activities:			
	Net acquisition of financial assets other than cash: cash outflow/ (inflow) h	42 568	28 888	
321	Domestic	42 408	28 029	
322	Foreign	160	859	
	Net incurrence of liabilities: cash (outflow)/ inflow i	235 151	198 050	
331	Domestic	231 968	188 339	
332	Foreign	3 182	9 711	
	<i>Net cash flow from financing activities: (outflow)/ inflow (i-h)=j</i>	192 583	169 162	
99999	NET CHANGE IN THE STOCK OF CASH (g+j) =k	94 058	48 805	

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

² Some of the figures have been revised since the previous publication.

Figure 1 - Economic classification of cash payments for operating activities and purchases of non-financial assets for the 2010/2011 and 2011/2012 fiscal years

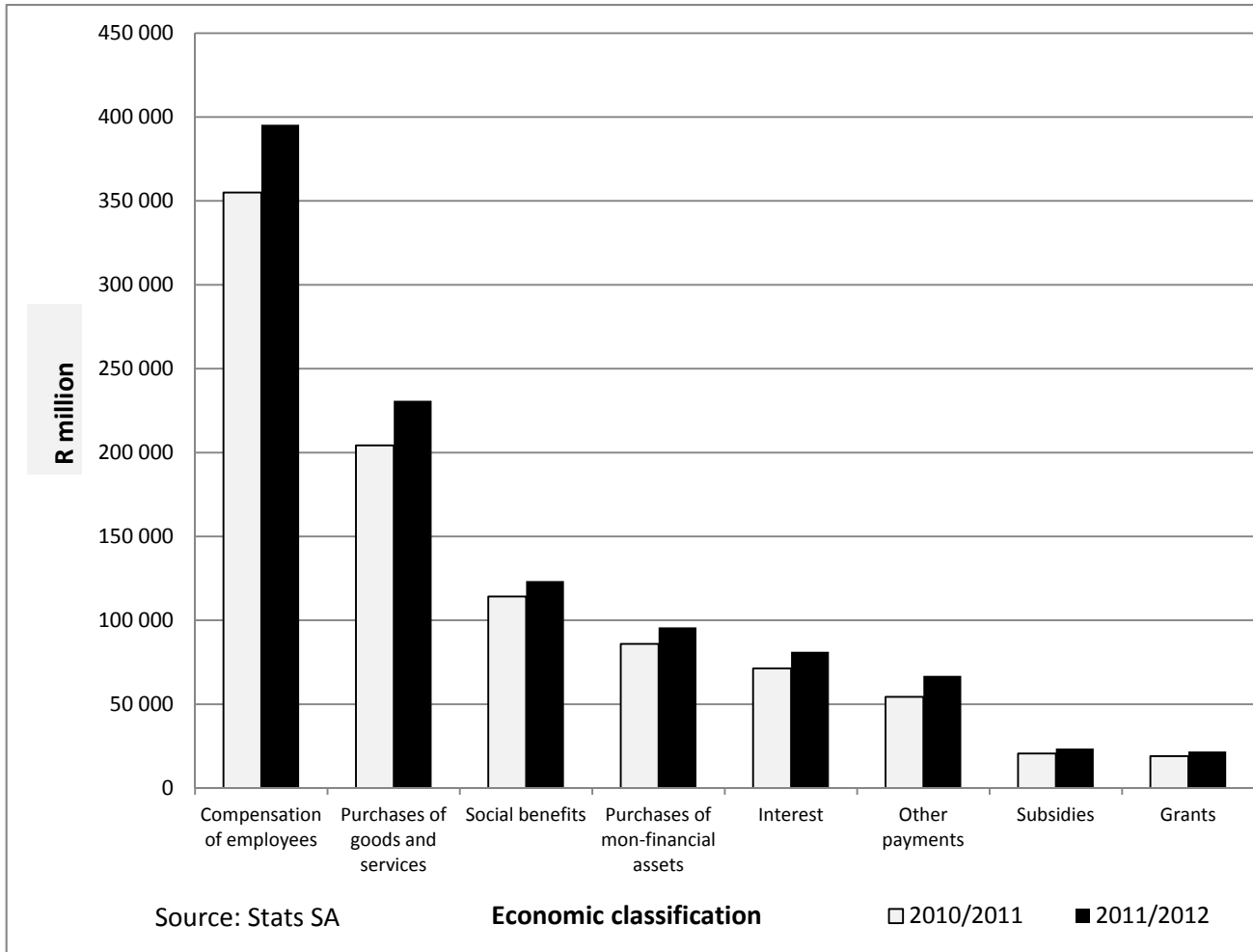
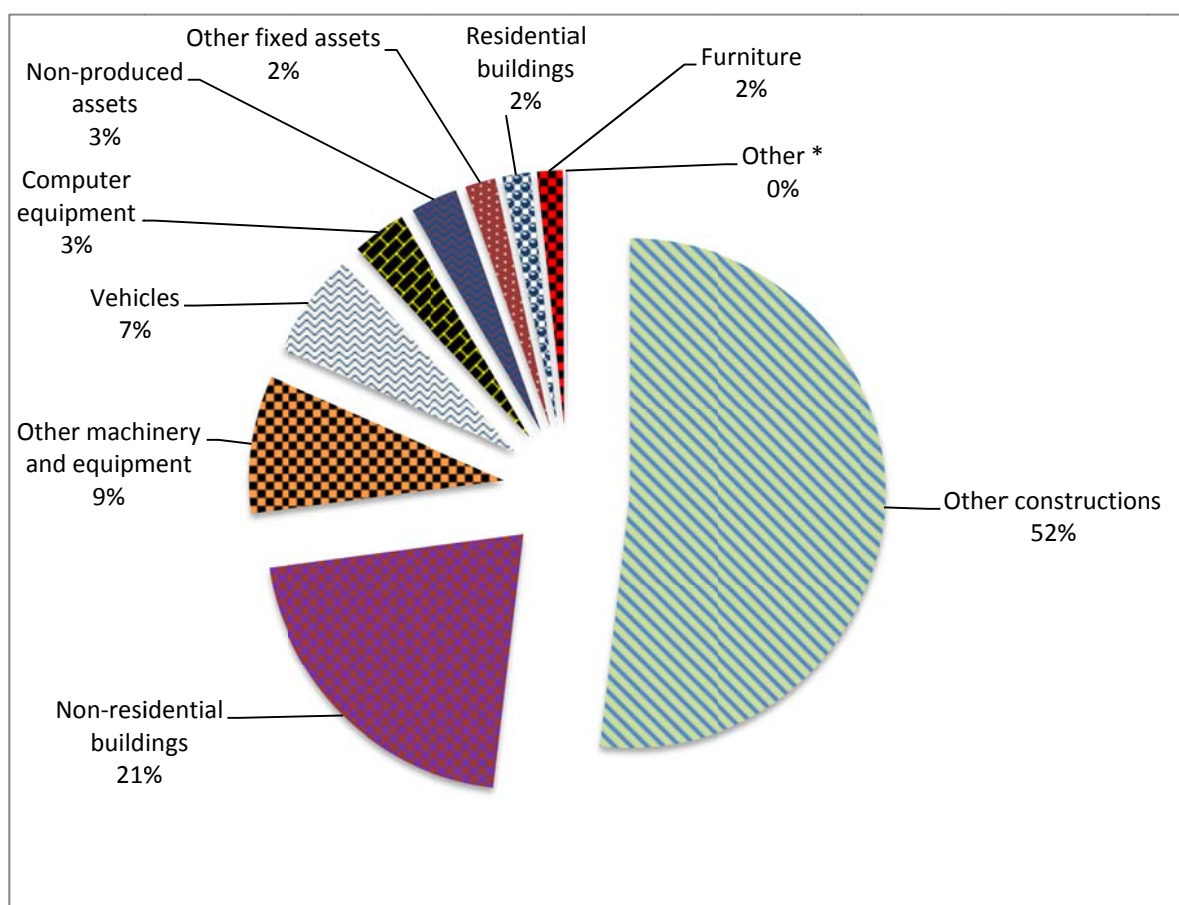


Figure 2 - Economic classification of cash payments for purchases of non-financial assets for the 2011/2012 fiscal year ¹



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.

* Other includes inventories and valuables.

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 11. 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 covers 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 includes 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 includes 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 includes 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

Total cash payments for operating activities and purchases of non-financial assets (functionally classified) by the government general sector increased by R114 140 million from R924 926 million in 2010/2011 to R1 039 066 million in the 2011/2012 fiscal year.

The increase of R25 472 million on education from R186 145 million in 2010/2011 to R211 617 million in 2011/2012 was mainly due to increased spending by the KwaZulu-Natal, Eastern Cape, and Gauteng provincial departments and the National Student Financial Aid Schemes.

The increase of R14 330 million in cash payments for executive and legislative services, financial and fiscal affairs, foreign affairs other than foreign economic aid from R90 144 million in 2010/2011 to R104 474 million in 2011/2012 was mainly due to increased spending by municipalities, the South African Revenue Service, and transfer payments by the National Treasury.

The increase of R13 927 million in cash payments for health from R109 205 million in 2010/2011 to R123 132 million in 2011/2012 was mainly due to increased spending on health services by the Gauteng and Western Cape Provincial Governments.

The increase of R10 200 million in cash payments for public debts transactions from R66 170 million in 2010/2011 to R76 370 million in 2011/2012 was mainly due to increased payments of interest on public debts.

The increase of R9 892 million in cash payments for transport from R46 167 million in 2010/2011 to R56 059 million in 2011/2012 was mainly due to increased capital transfers paid by the Department of Transport to South African National Roads Agency Limited.

The increase of R9 462 million in cash payments for social protection from R131 283 million in 2010/2011 to R140 745 million in 2011/2012 was mainly due to an increase in social grants paid to households.

The increase of R8 601 million in cash payments for public order and safety from R104 996 million in 2010/2011 to R113 597 million in 2011/2012 was mainly due to increased spending by the municipalities, the South African Police Service, Department of Correctional Services, Department of Justice and Constitutional Development and municipalities.

The increase of R5 785 million in cash payments for housing and community amenities from R41 372 million in 2010/2011 to R47 157 million in 2011/2012 was mainly due to increased spending by the Department of Human Settlements, municipalities, Water Trading Entity and the Social Housing Regulatory Authority.

The increase of R4 267 million in cash payments for general services from R24 329 million in 2010/2011 to R28 596 million in 2011/2012 was mainly due to increased spending by the Department of Home Affairs, Statistics South Africa, and the State Information Technology Agency.

The increase of R2 206 million in cash payments for recreation, culture and religion from R27 208 million in 2010/2011 to R29 414 million in 2011/2012 was mainly due to increased spending on goods and services, compensation of employees, and other constructions by municipalities.

The increase of R2 173 million in cash payments for general economic, commercial and labour affairs from R13 637 million in 2010/2011 to R15 810 million in 2011/2012 was mainly due to increased cash payments by the National Skills Fund, National Treasury and the Department of Trade and Industry.

The increase of R1 675 million in cash payments for environmental protection from R7 341 million in 2010/2011 to R9 016 million in 2011/2012 was mainly due to increased spending by the Department of Environment Affairs and South African National Parks.

The increase of R1 529 million in cash payments for defence from R34 116 million in 2010/2011 to R35 645 million in 2011/2012 was mainly due to increased spending by the Department of Defence and Military Veterans.

The increase of R1 214 million in cash payments for agriculture, forestry, fishing and hunting from R15 868 million in 2010/2011 to R17 082 million in 2011/2012 was mainly due to increased spending by the Agricultural Land Holdings Account.

Table B - Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2010/2011 and 2011/2012 fiscal years (summary) ¹

GFS'01 codes	Type of service	2010/2011 ²	2011/2012	Change between 2010/2011 and 2011/2012	Percentage of total cash payments 2011/2012	
		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	90 144	104 474	14 330	10,1	
7012	Foreign economic aid	537	1 062	525	0,1	
7013	General services	24 329	28 596	4 267	2,8	
7014	Basic research	4 723	5 020	297	0,5	
7015	Research and development general public services	274	251	-23	0,0	
7016	General public services n.e.c.	4 305	4 631	326	0,4	
7017	Public debt transactions (mainly interest)	66 170	76 370	10 200	7,3	
7018	Transfers of a general character between different levels of government	0	0	0	0,0	
	Total general public services	a	190 482	220 404	29 922	21,2
702	Defence	b	34 116	35 645	1 529	3,4
703	Public order and safety					
7031	Police	73 389	79 323	5 934	7,6	
7032	Fire protection services	4 004	4 310	306	0,4	
7033	Law courts	12 774	13 765	991	1,3	
7034	Prisons	14 829	16 200	1 371	1,6	
	Total public order and safety	c	104 996	113 597	8 601	10,9
704	Economic affairs					
7041	General economic, commercial and labour affairs	13 637	15 810	2 173	1,5	
7042	Agriculture, forestry, fishing and hunting	15 868	17 082	1 214	1,6	
7043	Fuel and energy	4 454	4 981	527	0,5	
7044	Mining, manufacturing and construction	5 917	6 554	637	0,6	
7045	Transport	46 167	56 059	9 892	5,4	
7046	Communications	1 671	1 759	88	0,2	
7047	Other industries	3 148	3 349	201	0,3	
7048	Research and development economic affairs	1 916	2 744	828	0,3	
	Total economic affairs	d	92 778	108 338	15 560	10,4
705	Environmental protection	e	7 341	9 016	1 675	0,9
706	Housing and community amenities	f	41 372	47 157	5 785	4,5
707	Health	g	109 205	123 132	13 927	11,9
708	Recreation, culture and religion	h	27 208	29 414	2 206	2,8
709	Education	i	186 145	211 617	25 472	20,4
710	Social protection	j	131 283	140 745	9 462	13,5
	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	924 926	1 039 066	114 140	100,0

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

² Some of the figures have been 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 2010/2011 and 2011/2012 fiscal years

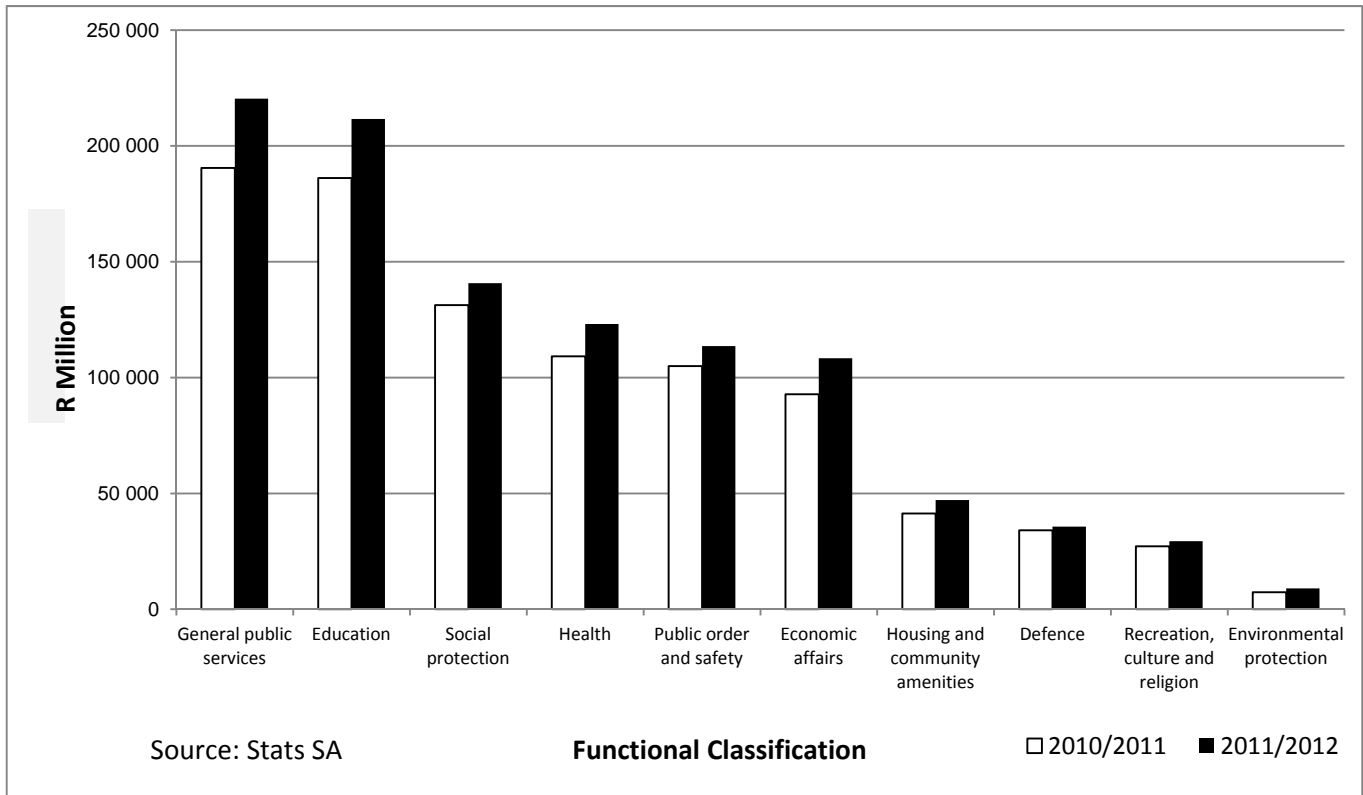


Table C - Contribution of the different levels of general government to the total consolidated cash payments for operating activities and purchases of non-financial assets by the general government sector for the 2010/2011 and 2011/2012 fiscal years ¹

Levels of general government	R million		R million	% of total cash payments	
	2010/2011*	2011/2012	Change between 2010/2011 and 2011/2012	2010/2011*	2011/2012
National government	353 794	403 180	49 386	38,3	38,8
Provincial governments	322 588	359 083	36 495	34,9	34,6
Extra-budgetary accounts and funds	99 731	111 876	12 145	10,8	10,8
Municipalities	109 256	121 655	12 399	11,8	11,7
Higher education institutions	39 557	43 272	3 715	4,3	4,2
Total expenditure	924 926	1 039 066	114 140	100,0	100,0

¹The 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 2012, 2013, 2014 and 2015
- (ii) P9102 Financial statistics of extra-budgetary accounts and funds 2011/2012
- (iii) P9103.1 Financial statistics of higher education institutions 2011 and 2012
- (iv) P9114 Financial census of municipalities June 2011 and June 2012
- (v) P9119.3 Financial statistics of national government 2011/2012
- (vi) P9121 Financial statistics of provincial government 2011/2012

Remarks on the figures in Table C

The increase of R49 386 million in the expenditure of national government from R353 794 million in 2010/2011 to R403 180 million in 2011/2012 was mainly due to an increase in cash payments for social benefits, interest on public debts, other payments, compensation of employees and goods and services.

The increase of R36 495 million in the expenditure of provincial governments from R322 588 million in 2010/2011 to R359 083 million in 2011/2012 was mainly due to an increase in cash payments for compensation of employees and goods and services.

The increase of R12 399 million in the expenditure of municipalities from R109 256 million in 2010/2011 to R121 655 million in 2011/2012 was mainly due to an increase in cash payments for compensation of employees and goods and services.

The increase of R12 145 million in the expenditure of extra-budgetary accounts and funds from R99 731 million in 2010/2011 to R111 876 million in 2011/2012 was mainly due to an increase in cash payments in goods and services, social benefits and compensation of employees.

The increase of R3 715 million in the expenditure of higher education institutions from R39 557 million in 2010/2011 to R43 272 million in 2011/2012 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 2012/2013	27 November 2014
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 2011/2012 fiscal year

	R '000
Table 1 Cash receipts from operating activities	916 606 801
11 Taxes	796 949 844
12 Social contributions	16 446 943
13 Grants	2 015 618
14 Other receipts	101 194 396

Table D - Statement of sources and uses of cash for the 2011/2012 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
70	GENERAL GOVERNMENT SERVICES	395 363 946	230 884 355	81 258 481	21 821 147	23 588 005	123 415 022	66 889 758	943 220 714
701	GENERAL PUBLIC SERVICES	38 996 872	53 714 259	78 641 216	687 276	23 493 292	90 951	4 757 870	200 381 736
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	26 126 856	34 368 135	2 171 901	0	22 430 814	20 301	3 817 960	88 935 967
7012	Foreign economic aid	0	0	0	0	1 062 474	0	0	1 062 474
7013	General services	10 196 651	14 976 964	55 861	107	4	69 794	298 823	25 598 204
7014	Basic research	1 090 406	2 371 444	2 573	687 169	0	304	623 909	4 775 805
7015	R&D General public services	55 269	194 909	50	0	0	552	275	251 055
7016	General public services n.e.c.	1 527 690	1 802 805	41 104	0	0	0	16 903	3 388 502
7017	Public debt transactions (mainly interest)	0	0	76 369 727	0	0	0	0	76 369 727
7018	Transfers of a general character between different levels of government	0	2	0	0	0	0	0	2
702	DEFENCE	18 322 775	14 502 941	10 100	939 550	0	94 047	243 019	34 112 432
7021	Military defence	15 331 225	13 616 943	0	873 960	0	94 047	243 019	30 159 194
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	166 288	0	16 790	0	0	0	183 078
7025	Defence n.e.c.	2 991 550	719 710	10 100	48 800	0	0	0	3 770 160
703	PUBLIC ORDER AND SAFETY	72 946 309	25 403 085	110 113	0	0	431 653	397 272	99 288 432
7031	Police services	50 275 795	15 881 510	76 866	0	0	293 120	226 560	66 753 851
7032	Fire protection services	1 753 733	598 473	8 604	0	0	0	43	2 360 853
7033	Law courts	8 791 080	3 664 227	11 833	0	0	89 073	151 382	12 707 595
7034	Prisons	10 849 884	4 458 299	0	0	0	49 460	17 892	15 375 535
7035	R&D Public order and safety	13 567	13 791	2	0	0	0	90	27 450
7036	Public order and safety n.e.c.	1 262 250	786 785	12 808	0	0	0	1 305	2 063 148

Table D - Statement of sources and uses of cash for the 2011/2012 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
704	ECONOMIC AFFAIRS	17 584 475	28 527 087	42 712	17 709 940	55 812	367 715	29 803 131	94 090 872
7041	General economic, commercial and labour affairs	4 103 760	6 226 009	3 865	1 598 240	55 812	4 765	3 518 783	15 511 234
7042	Agriculture, forestry, fishing and hunting	5 867 272	4 585 579	7 815	283 319	0	48 727	3 250 050	14 042 762
7043	Fuel and energy	367 372	440 928	63	1 685 828	0	139	2 474 344	4 968 674
7044	Mining, manufacturing and construction	881 053	3 078 743	3 869	1 913 787	0	1 698	544 294	6 423 444
7045	Transport	4 331 105	9 877 612	13 156	11 995 081	0	37 168	19 253 747	45 507 869
7046	Communication	361 860	803 659	376	182 157	0	103	392 320	1 740 475
7047	Other industries	537 362	2 323 809	11 748	48 325	0	272 434	95 640	3 289 318
7048	R&D Economic affairs	1 134 691	1 190 748	1 820	3 203	0	2 681	273 953	2 607 096
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	3 208 094	3 019 636	23 522	504 950	0	1 010 420	69 429	7 836 051
7051	Waste management	104 607	50 957	28	93 568	0	177 116	16 850	443 126
7052	Waste water management	26 598	39 500	0	379 032	0	0	119	445 249
7053	Pollution abatement	67 865	166 610	5	0	0	119	1 787	236 386
7054	Protection of biodiversity and landscape	2 727 493	2 533 459	23 394	32 350	0	455 227	44 464	5 816 387
7055	R&D Environmental protection	74 241	70 910	88	0	0	327	189	145 755
7056	Environmental protection n.e.c.	207 290	158 200	7	0	0	377 631	6 020	749 148
706	HOUSING AND COMMUNITY AMENITIES	7 711 403	10 181 152	1 525 193	910 037	35 500	347 809	15 824 473	36 535 567
7061	Housing development	2 661 460	2 783 442	245 015	7 122	0	16 823	14 866 253	20 580 115
7062	Community development	3 288 270	2 987 139	27 960	52 086	0	5 431	874 917	7 235 803
7063	Water supply	1 653 566	4 187 319	1 251 974	850 829	35 500	325 436	76 453	8 381 077
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	108 107	223 252	244	0	0	119	6 850	338 572
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 2011/2012 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	71 673 905	37 297 378	74 679	0	1 071	243 202	2 484 854	111 775 089
7072	Outpatient services	30 968	46 268	5	0	0	146	28	77 415
70724	Ambulance services	2 707 791	1 292 556	1 469	0	0	2 413	49 848	4 054 077
7073	Hospital services	32 869 931	14 484 906	9 347	0	0	106 804	302 675	47 773 663
7074	Public health services	34 652 381	16 969 622	63 213	0	1 071	130 560	2 114 908	53 931 755
7075	R&D Health	698 164	3 225 236	523	0	0	0	8 777	3 932 700
7076	Health n.e.c.	714 670	1 278 790	122	0	0	3 279	8 618	2 005 479
708	RECREATION, CULTURE AND RELIGION	10 008 335	8 656 316	222 751	322 635	0	25 856	2 185 415	21 421 308
7081	Recreational and sporting services	4 379 467	3 701 663	93 848	45 554	0	3 078	306 582	8 530 192
7082	Cultural services	5 411 382	4 735 039	128 780	42 884	0	20 710	1 004 505	11 343 300
7083	Broadcasting and publishing services	60 942	71 659	98	234 197	0	0	160 995	527 891
7084	Religious and other community services	68 156	74 508	0	0	0	123	711 337	854 124
7085	R&D Recreation, culture and religion	0	5 625	0	0	0	0	0	5 625
7086	Recreation, culture and religion n.e.c.	88 388	67 822	25	0	0	1 945	1 996	160 176
709	EDUCATION	146 966 090	42 461 887	580 161	746 759	379	617 794	6 425 960	197 799 030
7091	Pre-primary and primary education	57 551 862	9 247 670	838	433 994	0	325 951	60 045	67 620 360
7092	Secondary education	47 932 771	4 931 715	114	312 765	0	200 733	27 910	53 406 008
7093	Post-secondary non-tertiary education (e.g. ABET)	4 298 724	3 399 519	470	0	0	7 636	134 953	7 841 302
7094	Tertiary education	21 631 073	15 436 299	524 164	0	0	0	5 651 883	43 243 419
7095	Education not definable by level	1 262 710	717 091	42	0	0	657	12 734	1 993 234
7096	Subsidiary services to education	8 894	2 823	0	0	0	1 539	13	13 269
7097	R&D Education	0	40 671	0	0	0	0	0	40 671
7098	Education n.e.c.	14 280 056	8 686 099	54 533	0	379	81 278	538 422	23 640 767

Table D - Statement of sources and uses of cash for the 2011/2012 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
710	SOCIAL PROTECTION	7 945 688	7 120 614	28 034	0	1 951	120 185 575	4 698 335	139 980 197
7101	Sickness and disability	256 190	1 002 012	2 457	0	0	20 059 119	320 881	21 640 659
7102	Old age	108 028	50 437	19	0	1 951	38 593 824	666 364	39 420 623
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	625 735	192 329	17	0	0	41 073 963	2 261 619	44 153 663
7105	Unemployment	572 307	552 873	0	0	0	5 636 771	0	6 761 951
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	363 578	279 720	110	0	0	668	333 665	977 741
7108	R&D Social protection	18 355	38 252	2	0	0	0	42	56 651
7109	Social protection n.e.c.	6 001 495	5 004 991	25 429	0	0	14 821 230	1 115 764	26 968 909

Table D - Statement of sources and uses of cash for the 2011/2012 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	92 870 716	52 830	25 160	2 896 650	95 845 356
701	GENERAL PUBLIC SERVICES	19 522 396	858	6 281	492 994	20 022 529
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	15 085 979	0	5 726	446 367	15 538 072
7012	Foreign economic aid	0	0	0	0	0
7013	General services	2 987 966	90	51	9 743	2 997 850
7014	Basic research	243 311	768	0	0	244 079
7015	R&D General public services	388	0	0	0	388
7016	General public services n.e.c.	1 204 752	0	504	36 884	1 242 140
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	1 532 717	0	0	0	1 532 717
7021	Military defence	888 210	0	0	0	888 210
7022	Civil defence	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0
7024	R&D Defence	118	0	0	0	118
7025	Defence n.e.c.	644 389	0	0	0	644 389
703	PUBLIC ORDER AND SAFETY	14 020 826	65	3 597	284 468	14 308 956
7031	Police services	8 893 141	0	2 266	179 193	9 074 600
7032	Fire protection services	1 887 515	0	774	61 215	1 949 504
7033	Law courts	1 056 905	65	0	0	1 056 970
7034	Prisons	824 269	0	0	0	824 269
7035	R&D Public order and safety	459	0	0	0	459
7036	Public order and safety n.e.c.	1 358 537	0	557	44 060	1 403 154

Table D - Statement of sources and uses of cash for the 2011/2012 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	12 627 337	29 557	331	1 589 650	14 246 875
7041	General economic, commercial and labour affairs	297 524	767	0	0	298 291
7042	Agriculture, forestry, fishing and hunting	1 466 776	10 070	52	1 562 510	3 039 408
7043	Fuel and energy	12 351	50	0	0	12 401
7044	Mining, manufacturing and construction	112 440	17 869	279	0	130 588
7045	Transport	10 523 605	283	0	27 140	10 551 028
7046	Communication	18 198	40	0	0	18 238
7047	Other industries	59 894	118	0	0	60 012
7048	R&D Economic affairs	136 549	360	0	0	136 909
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	1 127 940	2 396	0	50 019	1 180 355
7051	Waste management	2 403	0	0	0	2 403
7052	Waste water management	32 431	0	0	0	32 431
7053	Pollution abatement	3 985	0	0	0	3 985
7054	Protection of biodiversity and landscape	1 073 586	2 396	0	50 019	1 126 001
7055	R&D Environmental protection	9 107	0	0	0	9 107
7056	Environmental protection n.e.c.	6 428	0	0	0	6 428
706	HOUSING AND COMMUNITY AMENITIES	10 475 897	5 289	1 662	138 913	10 621 761
7061	Housing development	1 989 108	275	567	44 860	2 034 810
7062	Community development	2 742 220	0	1 095	94 053	2 837 368
7063	Water supply	5 741 089	5 014	0	0	5 746 103
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	3 480	0	0	0	3 480
7066	Housing and community amenities n.e.c.	0	0	0	0	0

Table D - Statement of sources and uses of cash for the 2011/2012 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	11 253 043	476	1 135	101 868	11 356 522
7072	Outpatient services	1 197	0	0	0	1 197
70724	Ambulance services	497 581	0	0	0	497 581
7073	Hospital services	4 382 884	0	0	11 407	4 394 291
7074	Public health services	6 077 445	0	1 135	89 735	6 168 315
7075	R&D Health	221 469	77	0	726	222 272
7076	Health n.e.c.	72 467	399	0	0	72 866
708	RECREATION, CULTURE AND RELIGION	7 751 379	2 672	10 453	228 546	7 993 050
7081	Recreational and sporting services	4 108 198	149	1 619	127 136	4 237 102
7082	Cultural services	3 630 820	2 377	8 834	101 410	3 743 441
7083	Broadcasting and publishing services	4 651	146	0	0	4 797
7084	Religious and other community services	5 989	0	0	0	5 989
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	1 721	0	0	0	1 721
709	EDUCATION	13 801 353	11 273	1 701	3 853	13 818 180
7091	Pre-primary and primary education	2 681 725	0	0	0	2 681 725
7092	Secondary education	1 263 635	0	0	0	1 263 635
7093	Post-secondary non-tertiary education (e.g. ABET)	71 646	0	0	0	71 646
7094	Tertiary education	5 336 430	11 257	1 699	3 853	5 353 239
7095	Education not definable by level	3 134	0	0	0	3 134
7096	Subsidiary services to education	47	0	0	0	47
7097	R&D Education	0	0	0	0	0
7098	Education n.e.c.	4 444 736	16	2	0	4 444 754

Table D - Statement of sources and uses of cash for the 2011/2012 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	757 828	244	0	6 339	764 411
7101	Sickness and disability	23 559	0	0	5 324	28 883
7102	Old age	60 321	0	0	0	60 321
7103	Survivors	0	0	0	0	0
7104	Family and children	38 856	0	0	0	38 856
7105	Unemployment	10 147	0	0	0	10 147
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	15 274	0	0	0	15 274
7108	R&D Social protection	68	0	0	0	68
7109	Social protection n.e.c.	609 603	244	0	1 015	610 862

Table D - Statement of sources and uses of cash for the 2011/2012 fiscal year (continued)

	R '000
Table 4 Sale of non-financial assets	2 101 875
311 Fixed assets	2 071 390
312 Inventories	0
313 Valuables	280
314 Non-produced assets	30 205

Table D - Statement of sources and uses of cash for the 2011/2012 fiscal year (continued)

	R '000
Table 5 Net acquisition of financial assets other than cash	28 887 824
321 Domestic	28 028 711
322 Foreign	859 113

Table D - Statement of sources and uses of cash for the 2011/2012 fiscal year (concluded)

	R '000
Table 6 Net incurrence of liabilities	198 049 986
331 Domestic	188 338 836
332 Foreign	9 711 150

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 2011/2012 fiscal year.
- Table 2 Economic and functional classification of cash payments for operating activities for the 2011/2012 fiscal year.
- Table 3 Economic and functional classification of purchases of non-financial assets for the 2011/2012 fiscal year.
- Table 4 Economic classification of sales of non-financial assets for the 2011/2012 fiscal year.
- Table 5 Economic classification of net acquisition of financial assets other than cash for the 2011/2012 fiscal year.
- Table 6 Economic classification of net incurrence of liabilities for the 2011/2012 fiscal year.
- Table 7 Economic and functional classification of cash payments from operating activities for the 2011/2012 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 2011/2012 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 2011/2012 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 2011/2012 fiscal year (summary).

Explanatory notes

Introduction

This statistical release includes economic and functional classifications of the transactions of consolidated general government for the 2011/2012 fiscal year, ended 31 March 2012. Estimates used in this publication have been adjusted from various financial year ends between the periods 1 April 2010 to 31 March 2012.

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 2011/2012* (P9119.3) published on 26 June 2013;
- *Financial statistics of provincial government 2011/2012* (P9121) published on 25 September 2013;
- *Financial statistics of extra-budgetary accounts and funds 2011/2012* (P9102) published on 28 August 2013;
- *Financial statistics of higher education institutions 2011 and 2012* (P9103.1), 2011 published on 16 October 2012 and 2012 published on 15 October 2013;
- *Financial census of municipalities* for the year ended 30 June 2012 (P9114), published on 26 June 2013 and *Financial census of municipalities* for the year ended 30 June 2011 (P9114), published on 26 June 2012; and
- *Capital expenditure by the public sector for 2012, 2013, 2014 and 2015* (P9101), published on 31 July 2013.

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.

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- **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.27). 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.27). These categories are recommended by the 1993 *System of National Accounts* (SNA).

Comparability with the previous year

For the fourth time this statistical release includes annual changes in rand value between the previous year (2010/2011) and the current year (2011/2012) 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 2010/2011 classified information is generally comparable with the 2011/2012.

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 are included in the statistical release for the first time due to the merger of some extra-budgetary institutions, newly identified extra-budgetary institutions and economic institutional sector reclassification by the Public Sector Classification Committee (PSCC):

- South African National Space Agency (functionally classified as basic research)
- Fibre Processing Manufacturing Sector Education and Training Authority (functionally classified as manufacturing)
- Media, Advertising, Information and Communication Technologies Sector Education and Training Authority (functionally classified as communications)

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:

- MAPPP SETA (functionally classified general services)
- CTFL SETA (functionally classified as manufacturing)
- FIETA (functionally classified as agriculture, forestry, fishing and hunting)
- High School Vorentoe Disaster Fund (functionally classified as social protection)
- Phakisa Sports Events and Development Corporation (functionally classified as recreation)

b. Municipalities

The “Financial census of municipalities” (P9114) publication was used to compile the municipalities’ portion of this release. The information for the 2011/2012 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 Generally Recognised Accounting Practice / Generally Accepted Municipal Accounting Practice (GRAP/GAMAP) accounting standards. Some municipalities are still reporting on the old accounting reporting format, but during 2010/2011 and 2011/2012 more municipalities moved to the new accounting reporting format, and may therefore not be strictly comparable with prior years.

The Public Sector Classification Committee (PSCC)

The Public Sector Classification Committee (PSCC) consists of the South African Reserve Bank (SARB), Statistics South Africa (Stats SA), and National Treasury (NT). The purpose of the PSCC is to coordinate the economic institutional classification of the public sector units and subsectors for purposes of reporting to national and international stakeholders. The classification lists are made public by the SARB to inform stakeholders of the scope of the public sector and sub-sectors. The three primary stakeholders signed a Memorandum of Understanding. Classification of public sector institutions has taken place for the fiscal year ended 31 March 2011. Currently the PSCC is in the process of identifying and classifying public sector institutions for the year ended 31 March 2012.

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; and*
- P9121 *Financial statistics of provincial government.*

Symbols and abbreviations

- 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
- SABS South African Bureau of Standards
- SACU South African Customs Union
- SANRAL South African National Road Agency Limited
- SAPS South African Police Service
- SARS South African Revenue Service
- 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.

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