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Statistical release

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Financial statistics of provincial government

2010/2011

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Key findings

The net change in the stock of cash from provincial revenue funds and donor funds amounted to a cash surplus of R4 365 million for the 2010/2011 fiscal year.

Cash receipts from operating activities amounted to R335 344 million and cash payments for operating activities amounted to R306 001 million, resulting in a net cash inflow from operating activities of R29 343 million for the 2010/2011 fiscal year ended 31 March 2011. Purchases of non-financial assets amounted to R25 156 million for 2010/2011. Sales of non-financial assets amounted to R178 million for the 2010/2011 fiscal year, resulting in a net cash outflow from investments in non-financial assets of R24 978 million (see Table A, p. 4).

Economic classification of cash payments for operating activities and purchases of non-financial assets from provincial revenue funds and donor funds received

Provincial revenue funds refer to the votes of the provincial governments and fixed statutory appropriations. Economic classification of expenditure is in general a measure of the nature and economic effect of government operations on the economy of a country. There are seven main economic classification categories of cash payments for operating activities: Compensation of employees; purchases of goods and services; interest; subsidies; grants; social benefits; and other payments.

The accounts of the provincial government are kept on a cash basis, i.e. all transactions are recorded at the time when warrant vouchers are issued for payment regardless of when obligations for payments originated.

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

The R34 642 million increase in cash receipts from operating activities from R300 702 million in 2009/2010 to R335 344 million in 2010/2011 was mainly due to an increase in grants received.

The largest contributor to total cash receipts from operating activities for the 2010/2011 fiscal year was grants (R325 048 million), followed by taxes (R6 709 million) and other receipts (R3 587 million).

The R28 423 million increase in cash payments for operating activities from R277 578 million in 2009/2010 to R306 001 million in 2010/2011 was mainly due to an increase in compensation of employees.

The largest contributor to total cash payments for operating activities for the 2010/2011 fiscal year was compensation of employees (R193 669 million), followed by purchases of goods and services (R72 866 million), other payments (R25 550 million), subsidies (R6 714 million), grants paid (R6 349 million), social benefits (R778 million) and interest (R75 million) (see Table A, p.4, Figure 1, p.5).

The increase of R21 428 million in compensation of employees from R172 241 million in 2009/2010 to R193 669 million in 2010/2011 was mainly due to increased payments by the Eastern Cape, Limpopo and Gauteng provincial governments.

The increase of R3 610 million in purchases of goods and services from R69 256 million in 2009/2010 to R72 866 million in 2010/2011 was mainly due to increased payments by the Western Cape, Eastern Cape and Limpopo provincial governments.

The increase of R3 331 million in other payments from R22 219 million in 2009/2010 to R25 550 million in 2010/2011 was mainly due to increased capital transfers to households made by the Western Cape, KwaZulu-Natal and Gauteng provincial governments.

The increase of R90 million in subsidies from R6 624 million in 2009/2010 to R6 714 million in 2010/2011 was mainly due to increased subsidy payments made by the Free State and KwaZulu-Natal provincial governments to bus companies.

The increase of R31 million in social benefits from R747 million in 2009/2010 to R778 million in 2010/2011 was mainly due to increased payments for employer social benefits by the North West and Gauteng provincial governments.

The decrease of R3 million in grants paid from R6 352 million in 2009/2010 to R6 349 million in 2010/2011 was mainly due to decreased grants to municipalities by the Eastern Cape and Gauteng provincial governments.

The decrease of R63 million in interest paid from R138 million in 2009/2010 to R75 million in 2010/2011 was mainly due to the decreased payments made by the KwaZulu-Natal provincial government.

The largest contributor to purchases of non-financial assets was fixed assets (R25 074 million), followed by non-produced assets (R82 million).

The decrease of R2 558 million in purchases of non-financial assets from R27 714 million in 2009/2010 to R25 156 million in 2010/2011 was mainly due to decreased payments on buildings and other fixed structures in the Eastern Cape, Free State and Gauteng provincial governments.

Table A - Economic classification of statement of sources and uses of cash of provincial 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:			
	Cash receipts from operating activities a	300 702	335 344	34 642
11	Taxes	6 235	6 709	474
12	Social contributions	0	0	0
13	Grants	290 965	325 048	34 083
14	Other receipts	3 501	3 587	86
	Cash payments for operating activities b	277 578 *	306 001	28 423
21	Compensation of employees	172 241	193 669	21 428
22	Purchases of goods and services	69 256 *	72 866	3 610
24	Interest	138	75	-63
25	Subsidies	6 624 *	6 714	90
26	Grants	6 352 *	6 349	-3
27	Social benefits	747	778	31
28	Other payments	22 219 *	25 550	3 331
	<i>Net cash flow from operating activities:(outflow)/ inflow (a-b)=c</i>	23 124 *	29 343	6 219
	Cash flows from investments in non-financial assets:			
	Purchases of non-financial assets d	27 714 *	25 156	-2 558
611	Fixed assets	27 548 *	25 074	-2 474
612	Inventories	0	0	0
613	Valuables	0	0	0
614	Non-produced assets	166	82	-84
	Sales of non-financial assets e	92	178	86
311	Fixed assets	92	84	-8
312	Inventories	0	0	0
313	Valuables	0	0	0
314	Non-produced assets	1	95	94
	<i>Net cash flow from investments in non-financial assets: (outflow)/ inflow (e-d)=f</i>	-27 622 *	-24 978	
	CASH SURPLUS/ (DEFICIT) (c+f)=g	-4 498	4 365	
	Cash flows from financing activities:			
	Net acquisition of financial assets other than cash: cash outflow/ (inflow) h	0	0	
321	Domestic	0	0	
322	Foreign	0	0	
	Net incurrence of liabilities: cash (outflow)/ inflow i	0	0	
331	Domestic	0	0	
332	Foreign	0	0	
	<i>Net cash flow from financing activities: (outflow)/ inflow (i-h)=j</i>	0	0	
99999	NET CHANGE IN THE STOCK OF CASH (g+j)=k	-4 498	4 365	

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

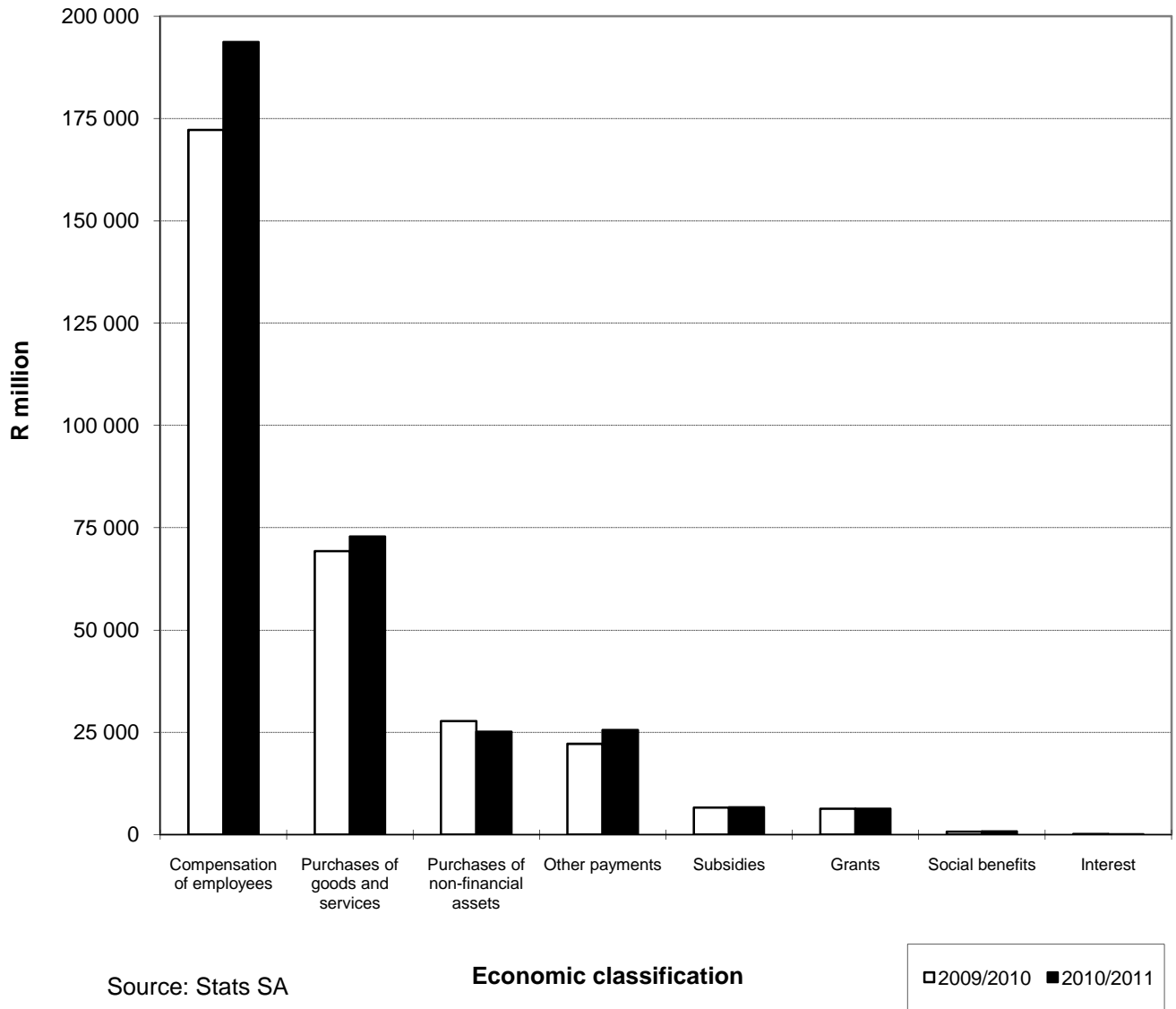
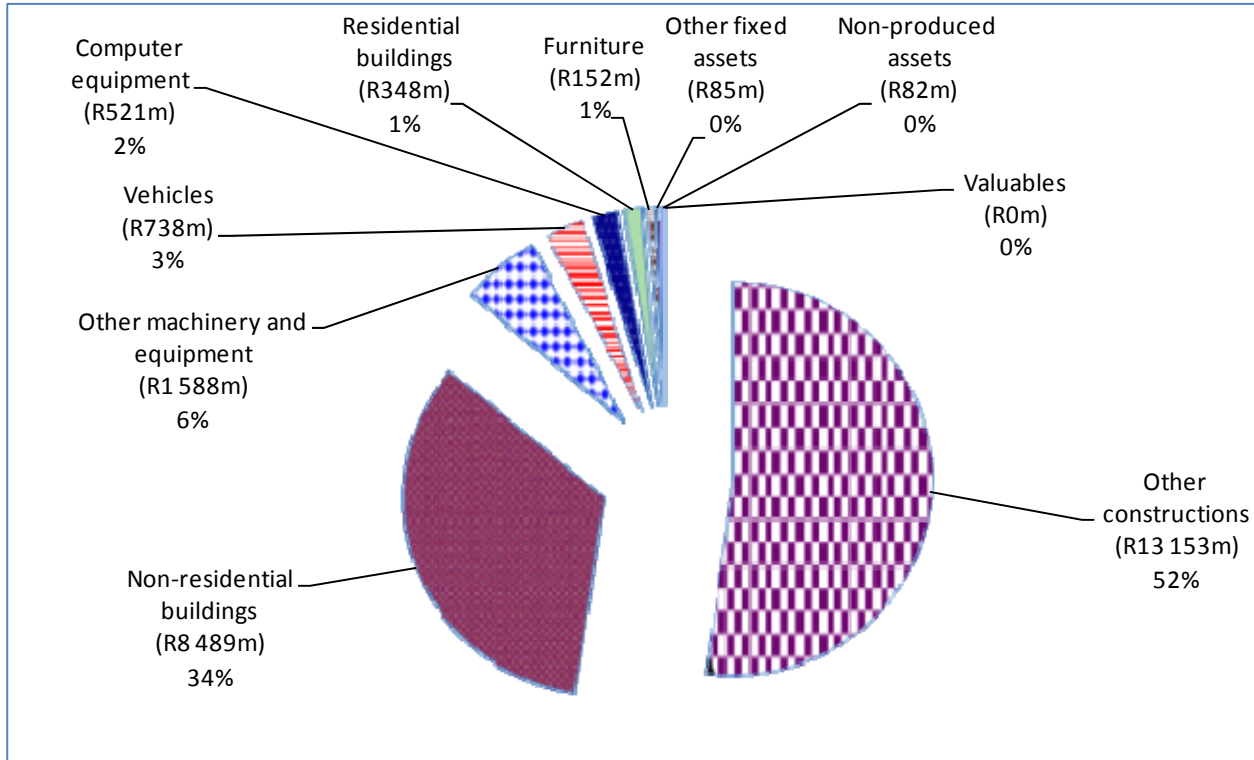


Figure 2 - Economic classification of cash payments for purchases of non-financial assets for the 2010/2011 fiscal year ¹



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

Source: Disaggregated Table 3 available on the website.

Functional classification of cash payments for operating activities and purchases of non-financial assets from the provincial revenue funds and donor funds received

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.

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) from the provincial revenue funds and donor funds increased by R25 865 million from R305 292 million in 2009/2010 to R331 157 million in the 2010/2011 fiscal year.

The largest contributor to the total cash payments for operating activities and purchases of non-financial assets (functionally classified) of R331 157 million from the provincial revenue funds and donor funds for the 2010/2011 fiscal year was education (R141 615 million, contributing 42,8%), followed by health (R95 485 million or 28,8%), total economic affairs (R37 980 million or 11,5%), total general public services (R18 072 million or 5,5%), housing and community amenities (R17 509 million or 5,3%), social protection (R9 813 million or 3,0%), recreation, culture and religion (R5 024 million or 1,5%), public order and safety (R3 404 million or 1,0%) and environmental protection (R2 255 million or 0,7%) (see Table B, p.9 and Figure 3, p.10).

The increase of R12 443 million in cash payments for education from R129 172 million in 2009/2010 to R141 615 million in 2010/2011 was mainly due to increased spending on education by the Limpopo and KwaZulu-Natal provincial governments.

The increase of R9 324 million in cash payments for health from R86 161 million in 2009/2010 to R95 485 million in 2010/2011 was mainly due to increased spending on health services by the Gauteng and Western Cape provincial governments.

The increase of R2 593 million in cash payments for housing and community amenities from R14 916 million in 2009/2010 to R17 509 million in 2010/2011 was mainly due to increased spending on housing development by the Gauteng, Western Cape, and KwaZulu-Natal provincial governments.

The increase of R1 733 million in cash payments for total general public services from R16 339 million in 2009/2010 to R18 072 million in 2010/2011 was mainly due to increased spending on general services by the Western Cape, Free State and Limpopo provincial governments.

The increase of R545 million in cash payments for social protection from R9 268 million in 2009/2010 to R9 813 million in 2010/2011 was mainly due to increased spending on social protection services by the Eastern Cape, North West and Limpopo provincial governments.

The increase of R477 million in cash payments for public order and safety from R2 927 million in 2009/2010 to R3 404 million in 2010/2011 was mainly due to increased spending on public order and safety services by the North West, Limpopo and Eastern Cape provincial governments.

The increase of R294 million in cash payments for environmental protection from R1 961 million in 2009/2010 to R2 255 million in 2010/2011 was mainly due to increased spending on the protection of biodiversity and landscape by the Free State, KwaZulu-Natal and Eastern Cape provincial governments.

The increase of R78 million in cash payments for recreation, culture and religion from R4 946 million in 2009/2010 to R5 024 million in 2010/2011 was mainly due to increased spending on recreational and sporting services by the Free State provincial government as well as increased spending on cultural services by the Gauteng and KwaZulu-Natal provincial governments.

The decrease of R1 622 million in cash payments for total economic affairs from R39 602 million in 2009/2010 to R37 980 million in 2010/2011 was mainly due to decreased spending on transport by the Gauteng provincial government as well as decreased spending on general economic, commercial and labour affairs by the KwaZulu-Natal provincial government.

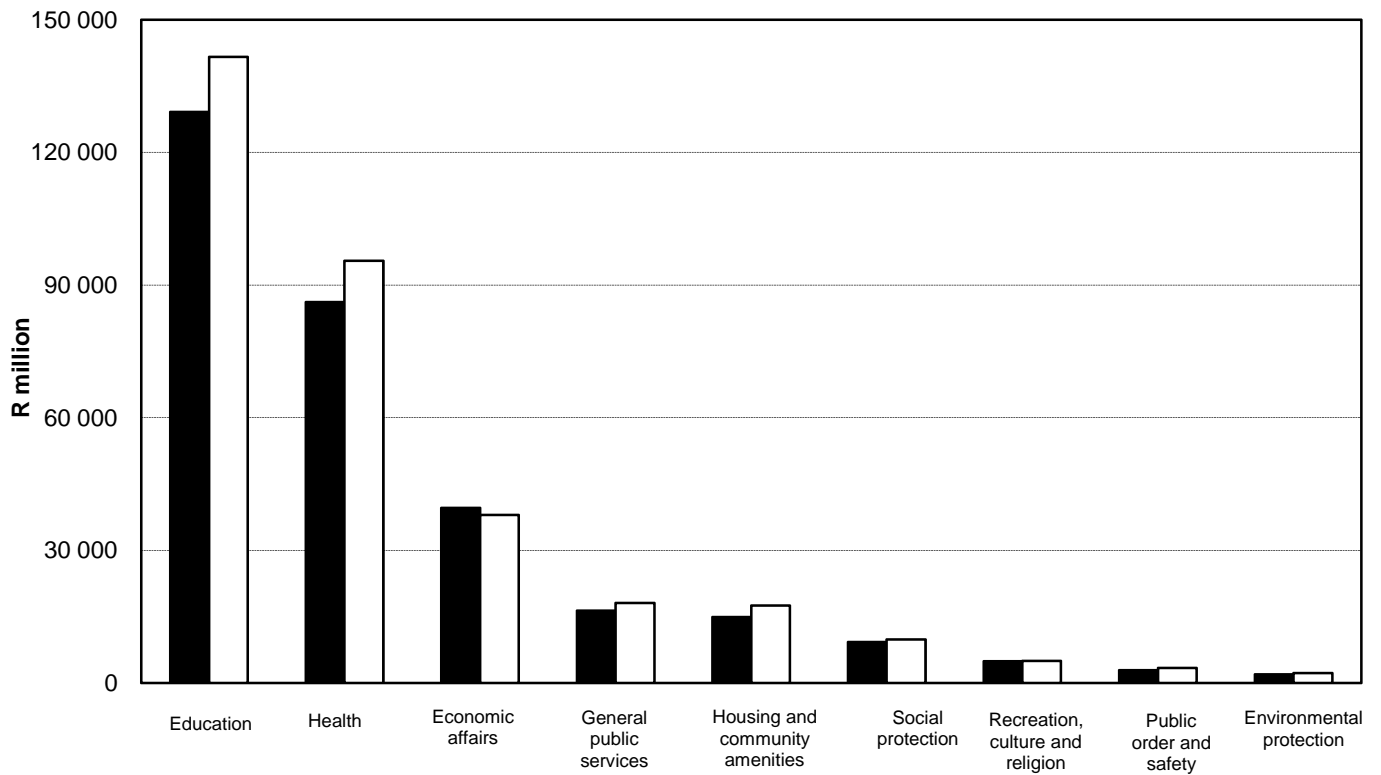
Table B - Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2009/2010 and 2010/2011 fiscal years (summary)

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 organs, financial and fiscal affairs, external affairs		5 744 *	5 895	151	1,8
7012	Foreign economic aid		0	0	0	0,0
7013	General services		10 473 *	12 069	1 596	3,6
7014	Basic research		0	0	0	0,0
7015	R&D General public services		122	109	-13	0,0
7016	General public services n.e.c.		0	0	0	0,0
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
	Total general public services	a	16 339 *	18 072	1 733	5,5
702	Defence	b	0	0	0	0,0
703	Public order and safety					
7031	Police		2 927	3 404	477	1,0
7032	Fire protection services		0	0	0	0,0
7033	Law courts		0	0	0	0,0
7034	Prisons		0	0	0	0,0
	Total public order and safety	c	2 927	3 404	477	1,0
704	Economic affairs					
7041	General economic, commercial and labour affairs		4 537	3 449	-1 088	1,0
7042	Agriculture, forestry, fishing and hunting		6 215	6 609	394	2,0
7043	Fuel and energy		0	0	0	0,0
7044	Mining, manufacturing and construction		0	0	0	0,0
7045	Transport		26 986 *	25 822	-1 164	7,8
7046	Communications		0	0	0	0,0
7047	Other industries		1 293	1 552	259	0,5
7048	R&D Economic affairs		570	548	-22	0,2
	Total economic affairs	d	39 602 *	37 980	-1 622	11,5
705	Environmental protection	e	1 961	2 255	294	0,7
706	Housing and community amenities	f	14 916	17 509	2 593	5,3
707	Health	g	86 161	95 485	9 324	28,8
708	Recreation, culture and religion	h	4 946 *	5 024	78	1,5
709	Education	i	129 172	141 615	12 443	42,8
710	Social protection	j	9 268	9 813	545	3,0
	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	305 292	331 157	25 865	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 for the 2009/2010 and 2010/2011 fiscal years



Source: Stats SA

Functional classification

■ 2009/2010 □ 2010/2011

Notes

Forthcoming issues	Issue	Expected release date
	Financial statistics of provincial government for 2011/2012	30 September 2013
Purpose of this statistical release	This statistical release provides financial statistics of cash transactions of provincial governments. Cash payments defrayed from the provincial revenue funds for operating activities and purchases of non-financial assets for the 2010/2011 fiscal year were classified economically and functionally.	
Expected changes in next issue	No changes are expected.	

P J Lehohla
Statistician-General

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

	R'000
Table 1 Cash receipts from operating activities	335 344 174
11 Taxes	6 709 001
12 Social contributions	0
13 Grants	325 048 086
14 Other receipts	3 587 087

Table C - 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	
70	GENERAL GOVERNMENT SERVICES	193 669 129	72 866 465	74 736	6 713 657	6 348 772	778 410	25 550 036	306 001 205
701	GENERAL PUBLIC SERVICES	7 362 585	7 172 175	18 114	0	640 093	51 286	1 478 642	16 722 895
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	2 892 281	2 754 722	16 334	0	10 175	20 395	94 564	5 788 471
7012	Foreign economic aid	0	0	0	0	0	0	0	0
7013	General services	4 455 874	4 323 640	1 780	0	629 918	30 826	1 384 078	10 826 116
7014	Basic research	0	0	0	0	0	0	0	0
7015	R&D General public services	14 430	93 813	0	0	0	65	0	108 308
7016	General public services n.e.c.	0	0	0	0	0	0	0	0
7017	Public debt transactions (mainly interest)	0	0	0	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0	0	0	0
702	DEFENCE	0	0	0	0	0	0	0	0
7021	Military defence	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0
7025	Defence n.e.c.	0	0	0	0	0	0	0	0
703	PUBLIC ORDER AND SAFETY	2 192 494	999 848	7 053	0	0	12 775	31 373	3 243 543
7031	Police services	2 182 615	989 719	7 053	0	0	12 775	31 345	3 223 507
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	0	0	0	0	0	0	0	0
7034	Prisons	0	0	0	0	0	0	0	0
7035	R&D Public order and safety	9 879	10 129	0	0	0	0	28	20 036
7036	Public order and safety n.e.c.	0	0	0	0	0	0	0	0

Table C - 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
704	ECONOMIC AFFAIRS	7 179 694	9 723 783	17 543	5 991 942	2 511 195	59 371	2 040 670	27 524 198
7041	General economic, commercial and labour affairs	550 732	744 259	88	886 395	188 649	1 807	1 049 290	3 421 220
7042	Agriculture, forestry, fishing and hunting	3 184 101	1 937 103	431	436 736	109 615	29 675	587 128	6 284 789
7043	Fuel and energy	0	0	0	0	0	0	0	0
7044	Mining, manufacturing and construction	0	0	0	0	0	0	0	0
7045	Transport	2 995 729	6 586 513	16 983	4 617 176	1 374 912	25 591	133 356	15 750 260
7046	Communication	0	0	0	0	0	0	0	0
7047	Other industries	123 164	300 096	8	46 148	798 392	399	268 533	1 536 740
7048	R&D Economic affairs	325 968	155 812	33	5 487	39 627	1 899	2 363	531 189
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	916 908	493 377	79	0	756 537	2 832	11 781	2 181 514
7051	Waste management	70 910	31 108	14	0	1 460	51	1 473	105 016
7052	Waste water management	0	0	0	0	0	0	0	0
7053	Pollution abatement	19 328	10 425	2	0	0	19	53	29 827
7054	Protection of biodiversity and landscape	795 216	412 853	53	0	755 077	2 743	9 900	1 975 842
7055	R&D Environmental protection	8 504	25 277	3	0	0	0	49	33 833
7056	Environmental protection n.e.c.	22 950	13 714	7	0	0	19	306	36 996
706	HOUSING AND COMMUNITY AMENITIES	1 296 575	716 015	384	21 853	706 107	7 987	14 632 040	17 380 961
7061	Housing development	898 177	480 935	277	6 541	389 810	5 957	14 563 058	16 344 755
7062	Community development	296 801	138 711	80	15 312	316 210	1 936	2 624	771 674
7063	Water supply	0	0	0	0	0	0	0	0
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	101 597	96 369	27	0	87	94	66 358	264 532
7066	Housing and community amenities n.e.c.	0	0	0	0	0	0	0	0

Table C - 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
707	HEALTH	56 833 809	28 616 126	24 512	0	958 814	206 934	2 246 597	88 886 792
7072	Outpatient services	25 776	32 661	10	0	0	4	23	58 474
70724	Ambulance services	2 431 081	1 137 753	3 024	0	115 498	2 768	48 775	3 738 899
7073	Hospital services	26 434 141	11 807 640	8 785	0	5 000	98 158	330 853	38 684 577
7074	Public health services	27 567 549	14 636 120	12 524	0	826 624	105 049	1 865 484	45 013 350
7075	R&D Health	0	18 800	0	0	0	0	0	18 800
7076	Health n.e.c.	375 262	983 152	169	0	11 692	955	1 462	1 372 692
708	RECREATION, CULTURE AND RELIGION	1 931 487	1 693 628	412	0	525 974	12 901	516 154	4 680 556
7081	Recreational and sporting services	375 127	593 106	82	0	250 179	1 682	48 780	1 268 956
7082	Cultural services	1 503 077	1 070 500	330	0	258 725	11 202	101 106	2 944 940
7083	Broadcasting and publishing services	0	0	0	0	17 070	0	0	17 070
7084	Religious and other community services	42 881	21 777	0	0	0	4	365 793	430 455
7085	R&D Recreation, culture and religion	0	2 951	0	0	0	0	0	2 951
7086	Recreation, culture and religion n.e.c.	10 402	5 294	0	0	0	13	475	16 184
709	EDUCATION	112 178 869	21 869 282	5 502	699 862	233 299	409 578	673 562	136 069 954
7091	Pre-primary and primary education	53 402 722	9 400 597	121	384 778	0	215 053	24 695	63 427 966
7092	Secondary education	43 398 522	4 581 535	89	315 084	604	126 362	60 915	48 483 111
7093	Post-secondary non-tertiary education (e.g. ABET)	3 929 127	2 428 458	792	0	12 079	5 978	136 761	6 513 195
7094	Tertiary education	0	0	0	0	143 270	0	0	143 270
7095	Education not definable by level	0	0	0	0	0	0	17 172	17 172
7096	Subsidiary services to education	0	0	0	0	0	0	0	0
7097	R&D Education	0	41 490	0	0	0	0	0	41 490
7098	Education n.e.c.	11 448 498	5 417 202	4 500	0	77 346	62 185	434 019	17 443 750

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

Economic classification		Table 2 Cash payments for operating activities							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
Functional classification		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
710	SOCIAL PROTECTION	3 776 708	1 582 231	1 137	0	16 753	14 746	3 919 217	9 310 792
7101	Sickness and disability	35 766	35 910	5	0	0	70	282 458	354 209
7102	Old age	84 482	32 473	43	0	0	990	562 941	680 929
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	504 733	153 312	269	0	0	6 463	1 854 458	2 519 235
7105	Unemployment	0	0	0	0	0	0	0	0
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	329 112	212 726	183	0	0	1 090	325 788	868 899
7108	R&D Social protection	12 648	19 369	6	0	0	0	1	32 024
7109	Social protection n.e.c.	2 809 967	1 128 441	631	0	16 753	6 133	893 571	4 855 496

Table C - 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	25 073 608	0	459	81 920	25 155 987
701	GENERAL PUBLIC SERVICES	1 331 364	0	35	17 828	1 349 227
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	106 115	0	35	0	106 150
7012	Foreign economic aid	0	0	0	0	0
7013	General services	1 224 944	0	0	17 828	1 242 772
7014	Basic research	0	0	0	0	0
7015	R&D General public services	305	0	0	0	305
7016	General public services n.e.c.	0	0	0	0	0
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	0	0	0	0	0
7021	Military defence	0	0	0	0	0
7022	Civil defence	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0
7025	Defence n.e.c.	0	0	0	0	0
703	PUBLIC ORDER AND SAFETY	160 016	0	0	0	160 016
7031	Police services	159 906	0	0	0	159 906
7032	Fire protection services	0	0	0	0	0
7033	Law courts	0	0	0	0	0
7034	Prisons	0	0	0	0	0
7035	R&D Public order and safety	110	0	0	0	110
7036	Public order and safety n.e.c.	0	0	0	0	0

Table C - 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	10 415 167	0	16	40 811	10 455 994
7041	General economic, commercial and labour affairs	27 576	0	0	0	27 576
7042	Agriculture, forestry, fishing and hunting	322 410	0	13	2 118	324 541
7043	Fuel and energy	0	0	0	0	0
7044	Mining, manufacturing and construction	0	0	0	0	0
7045	Transport	10 032 951	0	0	38 693	10 071 644
7046	Communication	0	0	0	0	0
7047	Other industries	15 717	0	0	0	15 717
7048	R&D Economic affairs	16 513	0	3	0	16 516
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	73 780	0	0	0	73 780
7051	Waste management	1 989	0	0	0	1 989
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	5 710	0	0	0	5 710
7054	Protection of biodiversity and landscape	64 742	0	0	0	64 742
7055	R&D Environmental protection	222	0	0	0	222
7056	Environmental protection n.e.c.	1 117	0	0	0	1 117
706	HOUSING AND COMMUNITY AMENITIES	127 803	0	0	0	127 803
7061	Housing development	50 094	0	0	0	50 094
7062	Community development	33 231	0	0	0	33 231
7063	Water supply	0	0	0	0	0
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	44 478	0	0	0	44 478
7066	Housing and community amenities n.e.c.	0	0	0	0	0

Table C - 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	6 597 722	0	0	798	6 598 520
7072	Outpatient services	801	0	0	0	801
70724	Ambulance services	309 694	0	0	0	309 694
7073	Hospital services	3 610 663	0	0	798	3 611 461
7074	Public health services	2 641 263	0	0	0	2 641 263
7075	R&D Health	131	0	0	0	131
7076	Health n.e.c.	35 170	0	0	0	35 170
708	RECREATION, CULTURE AND RELIGION	342 877	0	408	0	343 285
7081	Recreational and sporting services	51 253	0	0	0	51 253
7082	Cultural services	290 349	0	408	0	290 757
7083	Broadcasting and publishing services	0	0	0	0	0
7084	Religious and other community services	149	0	0	0	149
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	1 126	0	0	0	1 126
709	EDUCATION	5 522 483	0	0	22 445	5 544 928
7091	Pre-primary and primary education	2 364 730	0	0	0	2 364 730
7092	Secondary education	1 263 850	0	0	9 542	1 273 392
7093	Post-secondary non-tertiary education (e.g. ABET)	50 522	0	0	0	50 522
7094	Tertiary education	0	0	0	0	0
7095	Education not definable by level	0	0	0	0	0
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	0	0	0	0	0
7098	Education n.e.c.	1 843 381	0	0	12 903	1 856 284

Table C - 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	502 396	0	0	38	502 434
7101	Sickness and disability	1 574	0	0	0	1 574
7102	Old age	36 880	0	0	0	36 880
7103	Survivors	0	0	0	0	0
7104	Family and children	36 100	0	0	0	36 100
7105	Unemployment	0	0	0	0	0
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	38 144	0	0	0	38 144
7108	R&D Social protection	157	0	0	0	157
7109	Social protection n.e.c.	389 541	0	0	38	389 579

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

	R'000
Table 4 Sale of non-financial assets	178 371
311 Fixed assets	83 602
312 Strategic stocks	0
313 Valuables	0
314 Non-produced assets	94 769

Table C - 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	0
321 Domestic	0
322 Foreign	0

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

	R'000
Table 6 Net incurrence of liabilities	0
331 Domestic	0
332 Foreign	0

Annexure A

Cash payments for operating activities and purchases of non-financial assets (economically classified) of the individual provincial governments for the 2010/2011 fiscal year

Figures in R'000

Economic classification Provincial government	Compensation of employees	Purchases of goods and services	Interest	Subsidies	Grants	Social benefits	Other payments	Purchases of non-financial assets	Total
Western Cape	17 978 753	8 098 857	883	883 272	943 545	75 986	3 200 568	2 881 442	34 063 306
Eastern Cape	31 424 273	9 939 514	12 580	826 934	813 990	143 362	2 664 732	2 230 670	48 056 055
Northern Cape	5 043 678	2 297 374	1 030	60 467	104 999	12 395	854 003	960 471	9 334 417
Free State	12 440 088	4 680 059	4 059	258 420	302 928	52 292	1 907 635	1 357 492	21 002 973
KwaZulu-Natal	39 507 660	14 771 518	16 107	1 116 797	1 652 967	160 647	4 844 250	5 645 044	67 714 990
North West	12 600 983	5 006 362	1 273	578 079	313 938	58 404	1 722 250	1 614 748	21 896 037
Gauteng	32 793 460	13 968 827	37 584	1 722 025	875 396	92 310	6 125 059	5 901 931	61 516 592
Mpumalanga	15 355 961	6 261 862	1 215	459 680	286 298	46 324	1 902 918	1 894 766	26 209 024
Limpopo	26 524 273	7 842 092	5	807 983	1 054 711	136 690	2 328 621	2 669 423	41 363 798
Total	193 669 129	72 866 465	74 736	6 713 657	6 348 772	778 410	25 550 036	25 155 987	331 157 192

Annexure B

Cash payments for operating activities and purchases of non-financial assets (functionally classified) of the individual provincial governments for the 2010/2011 fiscal year

Figures in R'000

Functional classification Provincial Government	General public services	Defence	Public order and safety	Economic affairs	Environmental protection	Housing and community amenities	Health	Recreation, culture and religion	Education	Social protection	Total
Western Cape	1 870 063	0	288 542	3 575 138	301 736	2 167 736	12 201 802	291 979	12 127 672	1 238 638	34 063 306
Eastern Cape	2 859 500	0	402 077	4 280 199	311 913	1 725 516	12 724 924	1 003 234	23 162 254	1 586 438	48 056 055
Northern Cape	720 803	0	128 972	1 009 267	90 391	558 715	2 495 607	248 597	3 600 963	481 102	9 334 417
Free State	1 780 572	0	338 710	1 786 060	184 472	1 178 097	5 937 392	505 293	8 570 658	721 719	21 002 973
KwaZulu-Natal	2 312 786	0	587 473	8 497 536	662 880	3 541 833	19 994 302	1 128 152	29 521 871	1 468 157	67 714 990
North West	1 487 476	0	341 527	2 645 652	88 922	1 287 884	5 505 573	481 006	9 317 891	740 106	21 896 037
Gauteng	3 376 245	0	381 539	8 172 599	181 343	4 254 803	20 077 541	442 064	22 932 189	1 698 269	61 516 592
Mpumalanga	1 332 335	0	382 321	3 623 428	119 432	1 278 457	6 330 307	459 142	11 808 666	874 936	26 209 024
Limpopo	2 332 342	0	552 398	4 390 313	314 205	1 515 723	10 217 864	464 374	20 572 718	1 003 861	41 363 798
Total	18 072 122	0	3 403 559	37 980 192	2 255 294	17 508 764	95 485 312	5 023 841	141 614 882	9 813 226	331 157 192

Annexure C: 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 the purchases of non-financial assets for the 2010/2011 fiscal year
Table 4	Economic classification of the sales of non-financial assets for the 2010/2011 fiscal year
Table 5	Economic classification of the net acquisition of financial assets other than cash for the 2010/2011 fiscal year
Table 6	Economic classification of the net incurrence of liabilities for the 2010/2011 fiscal year
Table 7	Economic and functional classification of cash payments for 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 for operating activities for the 2010/2011 fiscal year: Subsidies paid divided between subsidies on products and subsidies on production

Explanatory notes

Introduction

This statistical release includes economic and functional classifications of transactions of provincial governments from the provincial revenue funds and donor funds received for the 2010/2011 fiscal year which ended 31 March 2011.

Provincial revenue funds refer to the votes of the provincial governments as well as fixed statutory appropriations.

Donor funds mainly consist of donations received from other countries and foreign institutions.

Disaggregated data (Tables 1 to 8) of Table C will be available on the Stats SA website.

Methodology

Provincial governments keep their accounts on a cash basis, i.e. all transactions are recorded at the time when warrant vouchers are issued for payment regardless of when obligations for payments originated. The statistics thus measure transactions as they are completed between the provincial governments and the rest of the economy.

The information is processed from the accounting systems of provincial departments. The total expenditure of each department corresponds with the totals published by the Auditor-General.

Scope of the financial statistics of provincial governments

The cash payment transactions of the following provincial governments (2010/2011 reporting departments) have been classified economically and functionally:

- Western Cape;
- Eastern Cape;
- Northern Cape;
- Free State;
- KwaZulu-Natal;
- North West;
- Gauteng;
- Mpumalanga; and
- Limpopo.

Classification

Cash payments for operating activities and non-financial assets in this statistical release are classified economically and functionally according to the standard classification of the 2001 GFS manual of the International Monetary Fund.

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
 - Strategic stocks
 - Valuables
 - Non-produced assets
- **Sales of non-financial assets**
 - Fixed assets
 - Strategic stocks
 - Valuables
 - Non-produced assets
- **Net acquisition of financial assets other than cash**
 - Domestic
 - Foreign
- **Net incurrence of liabilities**
 - Domestic
 - Foreign

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, external affairs
- Foreign economic aid
- General services
- Basic research
- R&D General public services
- General public services n.e.c.
- Public debts 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 exclusions n.e.c.
- R&D Social services
- Social protection n.e.c.

Individual and collective services	The disaggregated data (Tables 1 to 8) also include tables in which government consumption expenditure is broken down into individual and collective services (see Table 7 as listed in Annexure C, p.26). These categories are recommended by the 1993 System of National Accounts.
Subsidies on products and subsidies on production	The partitioning of subsidies into subsidies on products and subsidies on production is provided (see Table 8 as listed in Annexure C, p.26). These categories are recommended by the 1993 System of National Accounts.
Comparability with the previous year	The 2009/2010 classified information is generally comparable with the 2010/2011 information.
The Public Sector Classification Committee (PSCC)	The Public Sector Classification Committee (PSCC) consists of SARB, Stats SA, and 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 2010. Currently the PSCC is in the process of identifying and classifying public sector institutions for the year ending 31 March 2011.
Related publications	<p>Statistics South Africa also publishes information on the transactions of the following levels of the general government in statistical releases:</p> <p>P0441 <i>Gross Domestic Product;</i> P9101 <i>Capital expenditure by the public sector;</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;</i> P9119.4 <i>Financial statistics of consolidated general government;</i></p>
Symbols and abbreviations	<p>GFS Government Finance Statistics, 2001 IMF International Monetary Fund n.e.c. Not elsewhere classified NPISH Non-Profit Institutions Serving Households NT National Treasury PSCC Public Sector Classification Committee R&D Research and Development RDP Reconstruction and Development Programme SA South Africa SARB South African Reserve Bank SNA System of National Accounts, 1993 Stats SA Statistics South Africa</p>
Revisions	Revisions are due to certain transactions which were reclassified owing to better information becoming available (from Annual Reports and the Vulindlela database).

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.
Capital expenditure	Any expenditure incurred or incidental to the acquisition or improvement of land, buildings, engineering structures and machinery and equipment. Note: The expenditure normally confers a lasting benefit and results in the acquisition of, or extends the life of a fixed or long-term work, irrespective of whether payments were made outside contractors or concerns, or the work was done by the enterprise itself. Capital expenditure includes vehicles, office furniture and equipment, but excludes minor items that are generally regarded as being expendable even though in some instances their useful lives may extend beyond one year.
Capital transfers	Capital transfers involve the acquisition of assets by the recipient and may consist of a transfer of cash that the recipient is expected or required to use to acquire an asset or assets (other than inventories), the transfer of an asset (other than inventories and cash), the cancellation of a liability by mutual agreement between the creditor and debtor, or the assumption of another unit's debt. If doubt exists regarding the character of a grant, it should be classified as current.
Cash basis of recording	Cash basis of recording means that transactions are captured when cash is received or when 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.

Functional classification	Classification of expenditure according to 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 organization.
Households	Household may be defined as individuals or a small group of persons who share the same living accommodation.
Individual services	Community and social services, such as education, health and welfare, rendered to individuals or a small group of persons.
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.
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 include motor vehicles, ships, aircraft, equipment and furniture. Military expenditure on machinery and equipment which could be used for civilian purposes is included.
Non-financial public corporations	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 consist of tangible assets, natural occurring assets over which ownership is enforced. Natural occurring assets include land, subsoil assets and other naturally occurring 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 structures	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 specific segment of it against certain social risks.

Social contributions	Social contributions are actual receipt from either employer on behalf of their employee or from employee, 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.
Strategic stocks	Strategic stocks include goods held for strategic and emergency purposes, goods held by market regulatory organizations, and commodities of special importance to the nation, such as grain and petroleum.
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	Payments made to resident enterprises as a consequence of engaging in production which are not related to specific product. Included are subsidies on payroll or workforce, which are payable on the total wage and salary bill, the size of the total workforce or the employment of particular types of persons; subsidies to reduce pollution; and payments of interest on behalf of corporations.
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 (taxes)	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.
Valuables	Valuables are produced goods of considerable value acquired and held primarily as store of value and not used primarily for purposes of production or consumption.
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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