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Social Accounting Matrix

Final Social Accounting Matrix, 2002

(• n a t i o n a l • a c c o u n t s •)

Final Social Accounting Matrix, 2002

Statistics South Africa

Report No. 04-03-02 (2002)

September 2006

Published by Statistics South Africa, Private Bag X44, Pretoria 0001

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Final Social Accounting Matrix, 2002/ Statistics South Africa. Pretoria: Statistics South Africa, 2006

Report No 04-03-02 (2002)
Title continuous in English only
ISBN 0-621-36484-3
Input-output tables – South Africa
Social accounting – South Africa
National income – Accounting
Supply and Use tables – South Africa

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PREFACE

This report contains the Final Social Accounting Matrix for the reference year 2002, constructed according to the recommendations of the 1993 System of National Accounts, which Statistics South Africa has been implementing since 1999. It is closely linked to the 2002 Supply and Use tables, as well as the revised unpublished 2002 Integrated Economic Accounts compiled by the South African Reserve Bank. The previous SAM was for the reference year 1998, published in November 2002 as Report No 04-03-02 (1998).

The 1993 System of National Accounts defines a Social Accounting Matrix as '*..... the presentation of SNA accounts in a matrix which elaborates the linkages between Supply and Use tables and institutional sector accounts*'.



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Pretoria
September 2006

List of abbreviations

GDP	Gross Domestic Product
FSIM	Financial Services Indirectly Measured
IEA	Integrated Economic Accounts
LFS	Labour Force Survey
NAM	National Accounting Matrix
SAM	Social Accounting Matrix
SARB	South African Reserve Bank
SASCO	South African Standard Classification of Occupation
1993 SNA	1993 System of National Accounts
Stats SA	Statistics South Africa
SU-tables	Supply and Use tables
VAT	Value Added Tax

Rounding-off of figures The figures have been rounded off to the nearest million. There may therefore be slight discrepancies between the sums of the constituent industries and the totals shown.

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1. Introduction

A Social Accounting Matrix (SAM) integrates Supply and Use tables (SU-tables) and institutional sector accounts into a single matrix format. It is a presentation of the 1993 System of National Accounts (1993 SNA) in a matrix format focusing on issues that are of special interest in a country; for example, an analysis of interrelationships between structural features of an economy and the distribution of income and expenditure among households groups.

A SAM represents the link between two, often distinct, fields of statistics, namely, economic and social statistics. It reflects the economic relationship between the sectors of the economy by identifying monetary transactions (expenditure and receipts) between them. A complete set of capital flow variables for the various sectors of the economy is given. In general, social statistics lack a framework that ensures consistency across a range of statistics from different sources. SAMs provide this, ensuring consistency not only between social statistics in the matrix, but also between these social statistics and national accounts.

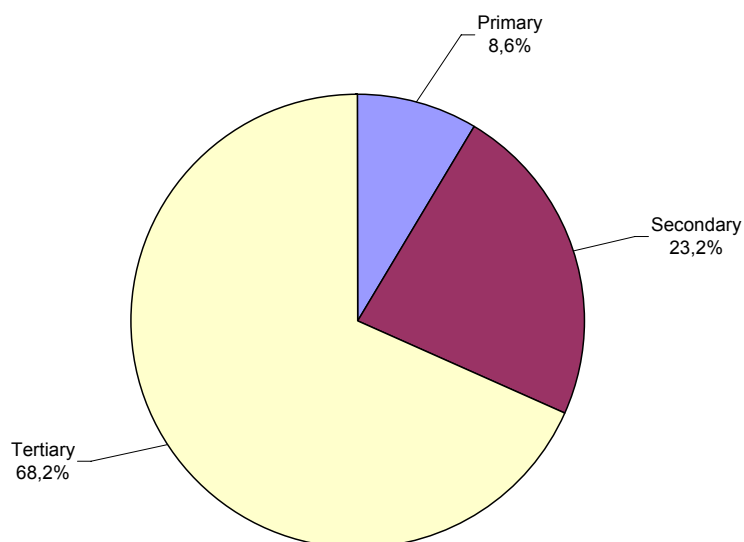
The main focus of the 2002 SAM is on households and their income and expenditure patterns. The population is divided into four population groups (using self-perceptions based on the apartheid-based classifications of the people in South Africa) and twelve household final consumption expenditure groups, using percentile cut-off points based on total household final consumption expenditure.

Labour accounts are introduced as an external matrix in the 2002 SAM for the first time, due to the need expressed from users for more information on the labour market (with the SAM being an integrative tool for the labour market and the labour force). Research will take place for the viability of including labour accounts as part of the main matrix in future publications.

The aim of this report is to give a brief analysis of the generation of income and household final consumption expenditure of the four population groups for the reference year 2002 and not to do any policy simulations. A theoretical background to the compilation of a SAM can be found in the report 'Final Social Accounting Matrix, 1998' (Report no 04-03-02 (1998)) on the Stats SA website (www.statssa.gov.za) as well as from the printing and distribution section of Stats SA (distribution@statssa.gov.za or (012) 310 8044/8161).

Figures 1 to 3 show the total salaries and wages earned in South Africa in 2002. Figure 1 indicates that of the total salaries and wages earned in South Africa in 2002, 68,2% was earned in the tertiary industries, 23,2% in the secondary industries and 8,6% in the primary industries.

Figure 1: Total salaries and wages earned in different industries, 2002

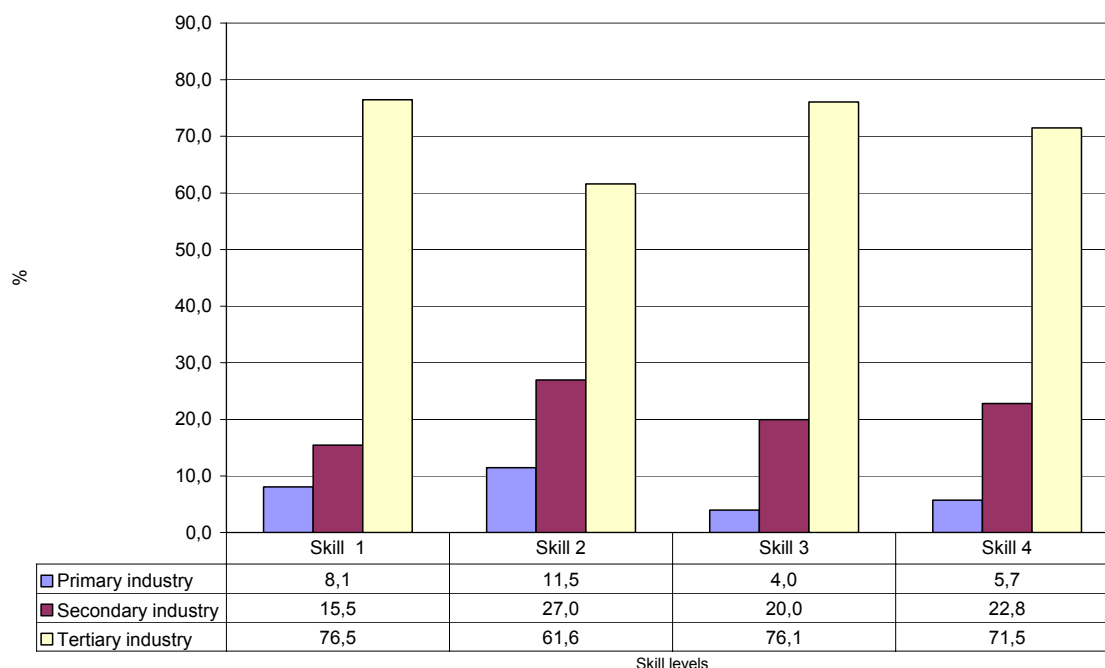


Sources: Population census, 2001, Supply and Use tables, 2002 and revised (unpublished) Integrated Economic Accounts, 2002

Figure 2 shows that workers¹ with skill level 1, 3 and 4 all earned less than 10,0% of their total salaries and wages in the primary industry as compared with workers with skill level 2. A similar trend was observed in the tertiary industry, where workers with skill level 1, 3 and 4 all earned more than two thirds of their total salaries and wages in the tertiary industry as compared with workers with skill level 2. Black African workers formed the major part (45,7%) of workers with skill level 2, followed by white workers (37,5%), coloured workers (12,1%) and Indian/Asian workers (4,7%) (see SAM.xls). White workers (67,4%) formed the major part of workers with skill level 4, followed by black African (21,4%), coloured (6,4%) and Indian/Asian workers (4,8%) (see SAM.xls).

¹ Workers include the self-employed, employers and employees.

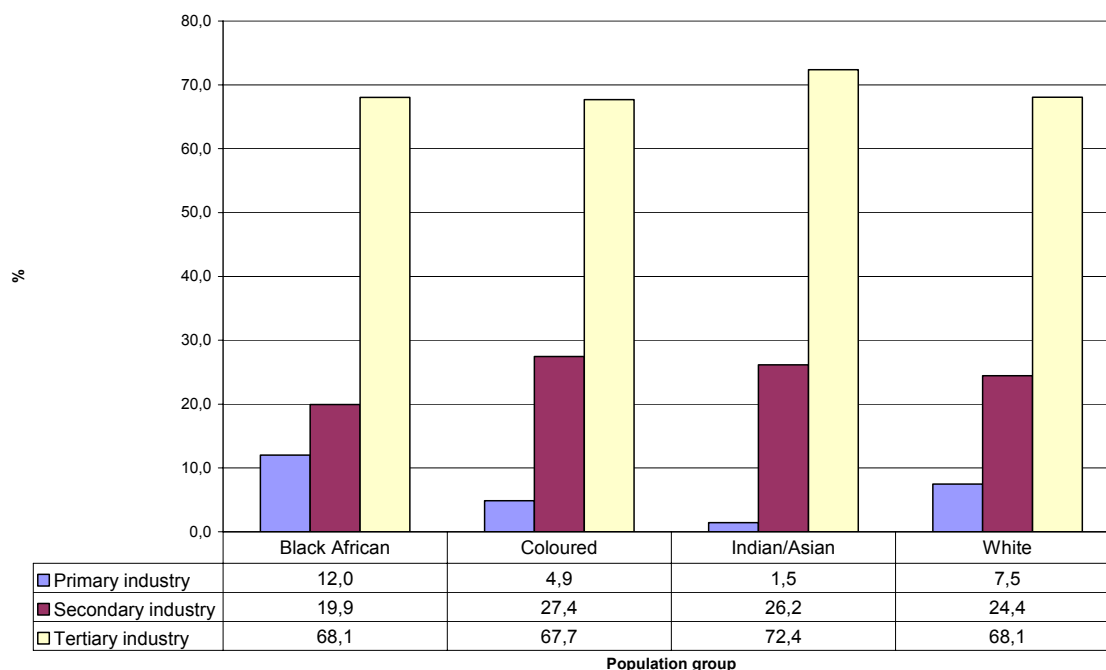
Figure 2: Salaries and wages according to skill level and industry, 2002



Sources: Population census, 2001, Supply and Use tables, 2002 and revised (unpublished) Integrated Economic Accounts, 2002

Figure 3 shows that in 2002 all four population groups earned more than two thirds of their total salaries and wages in the tertiary industries. The majority of Indian/Asian workers, however, earned the majority of their salaries and wages in the tertiary industry in the 'trade industry' (17,8%) (see SAM.xls). Indian/Asian workers earned only 1,5% of their total salaries and wages in the primary industries, as compared to black African (12,0%), coloured (4,9%) and white workers (7,5%). 'General government services' was where the majority of black African workers (33,7%) earned their salaries and wages in the tertiary industry, followed by coloured workers (26,2%) and white workers (21,2%) (see SAM.xls).

Figure 3: Total salaries and wages according to population group and industry, 2002



Sources: Population census, 2001, Supply and Use tables, 2002 and revised (unpublished) Integrated Economic Accounts

Figure 4 shows that the bottom 10%² of the households spent only 11,5% of their total household final consumption expenditure on tertiary services, as compared to the top 10%³ of households who spent 52,1% on tertiary services. The majority of household final consumption expenditure for the bottom 10% of households was on secondary products (72,6%). Of this amount, 87,2% was spent on food, beverages and tobacco products and 3,6% on petroleum, chemical, rubber and plastic products (see SAM.xls).

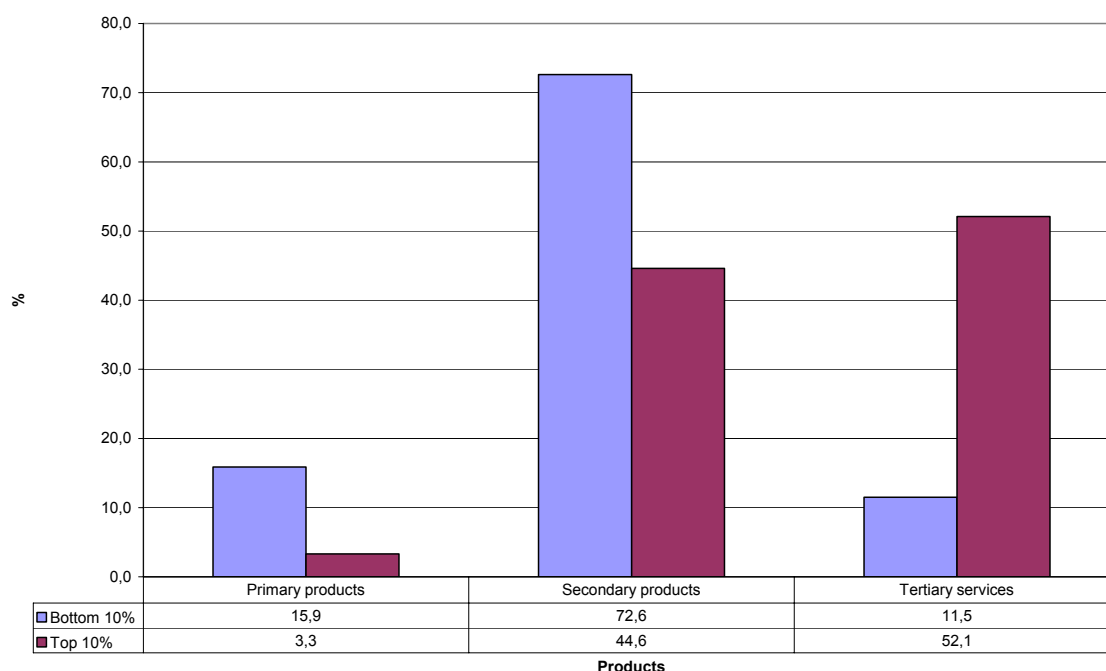
The major portion of the amount spent on tertiary products by the top 10% of households was spent on other activities and services (22,8%) and real estate (21,1%). The majority of expenditure on secondary products by the top 10% of households was spent on food, beverages and tobacco products (27,3%) and petroleum, chemical rubber and plastic products (23,1%).

The top 10% of black African and coloured households spent most of their total expenditure on secondary products (51,7% and 50,5% respectively). This is in contrast with the top 10% of white and Indian/Asian households who spend the largest proportion of their total expenditure on tertiary products (53,8% and 57,3% respectively).

² The bottom 10% of households includes those households whose expenditure falls within percentile 1 and 2 (see Table 2, page 8)

³ The top 10% of households includes those households whose expenditure falls within percentile 11 and 12 (see Table 2, page 8)

Figure 4: Total household expenditure on products, 2002



Sources: Income and Expenditure Survey, 2000, Supply and Use tables, 2002 and revised (unpublished) Integrated Economic Accounts, 2002

The major contributor to total household expenditure on secondary products by black African and coloured households in the top 10% of total households was on food, beverages and tobacco products (27,0% and 32,5% respectively), and of these groups to total household expenditure on tertiary products was on other activities or services (31,0% and 30,1% respectively). The second highest contributor to total household expenditure on tertiary products by black African households was on financial services indirectly measured (FSIM) (21,9%).

The major contributor to total expenditure on secondary products by the top 10% of white and Indian/Asian households was also on food, beverage and tobacco products (25,9% and 39,0% respectively) and to total expenditure on tertiary products it was on real estate (25,0% and 29,1% respectively) as well as on other activities or services (20,5% and 20,7% respectively).

2. Comparison of the South African social accounting matrices

Stats SA has compiled three SAMs so far. The first SAM was compiled for the reference year 1988 according to the recommendations of the 1968 SNA. The second and third SAMs were compiled for the reference year 1998 and 2002 respectively, both according to the recommendations of the 1993 SNA.

Stats SA implemented the 1993 SNA in conjunction with rebasing and benchmarking gross domestic product (GDP) estimates in 1999. The base year for the national accounts estimates at constant prices was changed from 1995 to 2000 in 2004. Stats SA undertook this exercise in cooperation with the South African Reserve Bank (SARB).

Developing a SAM is both difficult and time-consuming. The required data are collected from a number of different sources; for example, national accounts, income and expenditure surveys, integrated economic accounts, population census, etc. Table 1 illustrates the main data sources used to compile the 1988, 1998 and the 2002 SAMs.

Table 1: Main data sources of the 1988, 1998 and 2002 SAMs

1988 SAM	1998 SAM	2002 SAM
1988 Input-output tables and national accounts statistics	1998 supply and use tables (unpublished) and national accounts statistics	2002 supply and use tables and national accounts statistics
	1998 integrated economic accounts (unpublished)	2002 revised integrated economic accounts (unpublished)
1991 population census for South Africa	1996 population census for South Africa	2001 population census for South Africa
1990 Household income and expenditure survey	1995 Household income and expenditure survey	2000 Household income and expenditure survey
Published and unpublished data from the South African Reserve Bank e.g. Remuneration of foreign and domestic workers	Published and unpublished data from the South African Reserve Bank e.g. Remuneration of foreign and domestic workers	Published and unpublished data from the South African Reserve Bank e.g. Remuneration of foreign and domestic workers

Table 2 outlines the characteristics of the 1988, 1998 and 2002 SAMs. The characteristics are compared in respect of the methodology and classification system used, as well as the level of detail available for various variables.

Table 2: Comparison of the most important characteristics of the 1988, 1998 and 2002 SAMs

1988 SAM	1998 SAM	2002 SAM
Compiled according to the 1968 SNA	Compiled according to the 1993 SNA	Compiled according to the 1993 SNA
Compiled according to the Standard Industrial Classification of all Economic Activities (4 th Edition)	Compiled according to the Standard Industrial Classification of all Economic Activities (5 th Edition)	Compiled according to the Standard Industrial Classification of all Economic Activities (5 th Edition)
Emphasis on income distribution	Emphasis on income distribution	Emphasis on income distribution
23 Industries	27 industries	27 industries
Agriculture, hunting, forestry and fishing	Agriculture, hunting, forestry and fishing	Agriculture, hunting, forestry and fishing
Coal mining	Mining of coal and lignite	Mining of coal and lignite
Gold mining	Mining of gold and uranium ore	Mining of gold and uranium ore
Other mining activities	Other mining activities	Other mining activities
Manufacturing of food, beverages and tobacco products	Manufacturing of food products, beverages and tobacco products	Manufacturing of food products, beverages and tobacco products
Manufacturing of textiles, clothing and leather products	Manufacturing of textiles, clothing and leather products (except footwear)	Manufacturing of textiles, clothing and leather products (except footwear)
	Manufacturing of footwear	Manufacturing of footwear
Manufacturing of wood and wood products including furniture	Manufacturing of wood and wood products including furniture, articles of straw and plaiting materials, paper and paper products, publishing, printing and reproduction of record media and recycling	Manufacturing of wood and wood products including furniture, articles of straw and plaiting materials, paper and paper products, publishing, printing and reproduction of record media and recycling
Manufacturing of paper and paper products, printing and publishing	Manufacturing of other non-metallic mineral products	Manufacturing of other non-metallic mineral products
Manufacturing of non-metallic mineral products	Manufacturing of petroleum, chemical, rubber and plastic products	Manufacturing of petroleum, chemical, rubber and plastic products
Manufacturing of chemicals and chemical products	Manufacturing of metal products, machinery and office equipment	Manufacturing of metal products, machinery and office equipment
Basic metal industries	Manufacturing of transport equipment	Manufacturing of transport equipment
Manufacturing of metal products, machinery and transport equipment	Electricity, gas, steam and hot water	Electricity, gas, steam and hot water
Other manufacturing industries	Collection, purification and distribution of water	Collection, purification and distribution of water
Electricity, gas and water	Construction	Construction
Building construction	Wholesale and retail trade	Wholesale and retail trade
Civil engineering and other construction	Hotels and restaurants	Hotels and restaurants
Wholesale and retail trade	Transport and storage	Transport and storage
Catering and accommodation services	Post and telecommunications	Post and telecommunications
Transport and storage	Financial Intermediation and insurance	Financial Intermediation and insurance
Communication	Real estate activities	Real estate activities
Financing, insurance, real estate and business services	Business services	Business services
	General government	General government
Community, social and personal services	Health and social work	Health and social work
Other	Other community, social and personal services	Other community, social and personal services

Table 2: Comparison of the most important characteristics of the 1988, 1998 and 2002 SAMs (continued)

1988 SAM	1998 SAM	2002 SAM
<p>Quintiles calculated on household per capita income Different cut-off points were used for each quintile in each population group, namely:</p> <p>All population Q1 R1 –R375 Q2 R376 – R912 Q3 R913 – R1 962 Q4 R1 963 – R5 192 Q51 R5 193 – R10 528 Q52 R10 529+</p> <p>White Q1 R1 –R5 594 Q2 R5 595 – R9 441 Q3 R9 442 – R14 028 Q4 R14 029 – R21 272 Q51 R21 273 – R31 650 Q52 R31 651+</p> <p>Coloured Q1 R1 –R733 Q2 R734 – R1 388 Q3 R1 389 – R2 319 Q4 R2 320 – R4 323 Q51 R4 324 – R6 731 Q52 R6 731+</p> <p>Indian/Asian Q1 R1 –R1 594 Q2 R1 595 – R2 805 Q3 R2 806 – R4 406 Q4 R4 406 – R7 511 Q51 R7 512 – R10 719 Q52 R10 7209+</p> <p>Black Q1 R1 –R286 Q2 R287 – R631 Q3 R632 – R1 225 Q4 R1 226 – R2 607 Q51 R2 608 – R4 462 Q52 R4 463+</p>	<p>Percentiles calculated on imputed household expenditure The same cut-off points were used for percentiles in all the population groups, namely:</p> <p>All population groups P1 R1 – R540 P2 R541 – R5 700 P3 R5 701 – R8 496 P4 R8 497 – R10 716 P5 R10 717 – R12 996 P6 R12 997 – R15 828 P7 R15 829 – R19 992 P8 R19 993 – R26 556 P9 R26 557 – R37 884 P10 R37 885 – R57 816 P11 R57 817 – R75 840 P12 R75 841+</p>	<p>Percentiles calculated on imputed household expenditure The same cut-off points were used for percentiles in all the population groups, namely:</p> <p>All population groups P1 R1 – R3 496 P2 R3 497 – R7 538 P3 R7 539 – R9 070 P4 R9 071 – R11 307 P5 R11 308 – R12 933 P6 R12 934 – R14 802 P7 R14 803 – R17 930 P8 R17 931 – R23 364 P9 R23 365 – R33 340 P10 R33 341 – R56 696 P11 R56 700 – R70 118 P12 R70 119+</p>
<p>6 Quintiles (calculated on household per capita income) Q1 – 0-20% of the population Q2 – 21-40% of the population Q3 – 41-60% of the population Q4 – 61-80% of the population Q51 – 81-90% of the population Q52 – 91-100% of the population</p>	<p>12 Percentiles (calculated on imputed total household expenditure) P1 – 0-5% of the population P2 – 6-10% of the population P3 – 11-20% of the population P4 – 21-30% of the population P5 – 31-40% of the population P6 – 41-50% of the population P7 – 51-60% of the population P8 – 61-70% of the population P9 – 71-80% of the population P10- 81- 90% of the population P11- 91-95% of the population P12-96-100% of the population</p>	<p>12 Percentiles (calculated on imputed total household expenditure) P1 – 0-5% of the population P2 – 6-10% of the population P3 – 11-20% of the population P4 – 21-30% of the population P5 – 31-40% of the population P6 – 41-50% of the population P7 – 51-60% of the population P8 – 61-70% of the population P9 – 71-80% of the population P10- 81- 90% of the population P11- 91-95% of the population P12-96-100% of the population</p>

Table 2: Comparison of the most important characteristics of the 1988, 1998 and 2002 SAMs⁴ (concluded)

1988 SAM	1998 SAM	2002 SAM
Population groups Black Coloured Asians Whites	Population groups Black African Coloured Indian/Asian Whites Unspecified group	Population groups Black African Coloured Indian/Asian Whites
Gender dimension not included explicitly	Gender dimension included in external matrix	Gender dimension included in external matrix
Rural/urban dimension not included	Rural/urban dimension included in external matrix	Rural/urban dimension included in external matrix
Skills levels not included	4 skill levels (linked to occupation group) included: Legislator, senior officials and managers (4) Professionals (4) Technicians and associate professionals (3) Clerks (2) Service workers and shop market sales workers (2) Skilled agricultural and fishery workers (2) Craft and related trade workers (2) Plant and machine operators and assemblers (2) Elementary occupations (excluding domestic) (1) Domestic worker (1) Occupation unspecified (1) Unspecified (population group)	4 skill levels (linked to occupation group) included: Legislator, senior officials and managers (4) Professionals (4) Technicians and associate professionals (3) Clerks (2) Service workers and shop market sales workers (2) Skilled agricultural and fishery workers (2) Craft and related trade workers (2) Plant and machine operators and assemblers (2) Elementary occupations (excluding domestic) (1) Domestic worker (1) Undetermined (1)
	Income intervals (from 1996 population census) R1 – R200 R201 – R500 R501 – R1 000 R1 001 – R1 500 R1 501 – R2 500 R2 501 – R3 500 R3 501 – R4 500 R4 501 – R6 000 R6 001 – R8 000 R8 001 – R11 000 R11 001 – R16 000 R16 001 – R30 000 R30 000 or more Unspecified	Income intervals (from 2001 population census) R1 – R400 R401 – R800 R801 – R1 600 R1 601 – R3 200 R3 201 – R6 400 R6 401 – R12 800 R12 801 – R25 600 R25 600 – R51 200 R51 201 – R102 000 R102 001 – R204 800 R204 201 or more
Labour accounts not included	Labour accounts not included	Labour accounts included in external matrix

Source: Stats SA Social Accounting Matrix

The 2002 SAM includes labour accounts as an external matrix. The percentile cut-off points used for the breakdown of household final consumption expenditure for the 2002 SAM increased from P1 to P4 and decreased from P5 to P20.

The IES 2000 was designed for enumeration during September 2000 among the same households selected for the September 2000 Labour Force Survey (LFS). By

⁴ In 1998, the occupational groups were divided into 11 occupational categories (including unspecified) and the population group were divided into five population groups (including unspecified). For 2002, the unspecified category was distributed across the eleven occupational categories and the four population groups (imputation done in the 2001 census).

combining data from both surveys it is possible to link household characteristics (e.g. access to basic services) to households' income and expenditure data. However, due to non-response, not all households in the realized sample had both IES and LFS components. For the purpose of the SAM, only IES households (26 263) are used in the analysis since all the required variables are available in the IES 2000 data set. Details of the IES and LFS methodology as well as the realized sample are given in the metadata released with the public data sets.

For the compilation of the 2002 SAM, all income and expenditure items were grouped into 27 categories of products and services. Among the 27 categories, only two categories had zero values for all households (gold and other mining). The rest of the categories were non-zero, and in many instances had outliers. Basic data editing was done at category level, stratified by province and population group of the household to smooth the outliers at the top end of each category. The final dataset had annual household expenditure by product and service category.

Data from the population census (1996 and 2001) was used as a distribution basis for the compilation of sub - matrix M(3,2)b (the generation of income sub - matrix (salaries and wages)). The income intervals show a dramatic increase between the 1996 and 2001 censuses; for example, the highest income intervals for the 1996 and 2001 censuses were R 30 001+ and R 204 801+ respectively (see Table 2). The increase is due to a request from members of the Census Advisory Committee that the income categories be increased for the 2001 Census. This was due in part by the large number of people in the 'unspecified' category (4 103 887) in 1996 as well as the population profile changing since 1996.

The occupational group classification 'undetermined' shows a decrease between the 1996 and 2001 population censuses across all four population groups and 27 industries. In the 2001 population census, the occupational group 'unspecified' and the population group 'unspecified' were distributed within the valid population groups and industries using imputation techniques. For the 1996 population census, this exercise was not done.

It is also important to note that there was a more detailed level classification of industry in the 2001 population census (5-digit Standard Industrial Classification of all Economic Activities (SIC) compared to 3-digit SIC in the 1996 population census), improving accuracy in assigning a worker to the correct industry. It is also important to keep in mind the effects that migration as well as the change in the population profile among South Africans could have had on the income earned from different industries.

3. Supply and Use tables

The SU-tables are sometimes referred to as rectangular input-output tables, make and use tables or supply and disposition of commodities tables. SU-tables are industry by product matrices and both industry and commodity classifications are used. The supply table shows the source or origin of goods and services produced within the economy or imported for a given year in a matrix format. The supply of products and services is measured at basic prices, which is the preferred method of valuing output in the 1993 SNA. The basic price is the amount receivable by the producer from the purchaser for a unit of goods or services produced as output *minus* any tax payable *plus* any subsidy receivable on that unit as a consequence of its production or sale. Basic prices exclude any transport charges invoiced separately by the producer.

The use table displays the demand of various goods and services, which may be used as intermediate inputs (products and services that are purchased by an industry from other industries to produce its outputs) or for final consumption by households, government, etc. The 1993 SNA recommends that intermediate and final consumption expenditure be valued at purchasers' prices. The purchasers' price is the amount paid by the purchaser, excluding any deductible value added tax (VAT) or similar deductible tax, in order to take delivery of a unit of goods or services at the time and place required by the purchaser. The purchaser's price of goods includes any transport charges paid separately by the purchaser to take delivery at the required time and place.

In the rows of the SU-tables, the various types of products are presented according to a product classification (see Tables 3 and 4). Additional rows are added for the adjustment of direct purchases by South African residents abroad and direct purchases in the domestic market by non-South African residents. In the columns of the supply table, information is shown on the output of each industry according to an industrial classification (see Table 3), as well as imports, taxes less subsidies on products and trade and transport margins. In the columns of use table, information is shown on the intermediate consumption, value added and output of each industry according to an industrial classification (see Table 4), as well as the remaining components of final demand, e.g. exports.

Table 3: Framework of the supply of products at basic prices, 2002 (R million)

Column no.	SC1 (SC2+SC3+SC4)	SC2	SC3	SC4 (SC8+SC9+SC10)	SC5	SC6	SC7	SC8 (SC5+SC6+SC7)	SC9	SC10	
Row no.	Supply of products	Total supply at purchasers' prices	Taxes less subsidies on products	Trade and transport margins	Total supply at basic prices	Output of industries			Total industry	Imports	c.i.f./f.o.b. adjustment on imports
					Primary industry	Secondary industry	Tertiary industry				
SR1	Primary products	308 361	1 892	13 509	292 960	247 155	187	247 343	45 618		
SR2	Secondary products	1 503 426	73 631	222 227	1 207 568	6 785	961 900	968 685	238 883		
SR3	Tertiary products	1 130 508	29 375	(235 736)	1 336 870	481	53 055	1 247 904	56 162	(20 732)	
SR4	c.i.f./f.o.b. adjustment on imports	-			-				(20 732)	20 732	
SR5	Direct purchases residents	19 601			19 601				19 601		
SR6	Total output at basic prices	2 961 897	104 898	-	2 856 999	245 421	1 015 142	1 247 904	2 517 467	339 532	-

Source: Stats SA – Supply and Use tables: (2002)

Table 4: Framework of the use of products at purchasers' prices, 2002 (R million)

Column no.	UC1 (UC7+UC9)	UC2	UC3	UC4 Intermediate industries	UC5 consumption	UC6 by	UC7 (UC4+UC5+UC6)	UC8 (UC2+UC3+UC7)	UC9	
Row no.	Supply of products	Total supply at purchasers' prices	Taxes on products	Subsidies on products	Primary industry	Secondary industry	Tertiary industry	Total industry	Total economy	Components of final demand
UR1	Primary products	308 361			3 992	129 882	1 851	135 725		172 637
UR2	Secondary products	1 503 426			65 698	509 977	214 683	790 358		713 068
UR3	Tertiary products	1 130 508			48 439	115 514	363 552	527 505		603 004
UR4	Direct purchases residents	19 601								19 601
UR5	Direct purchases non residents	-								-
UR6	Total uses at purchasers' prices	2 961 897			118 129	755 372	580 086	1 453 588		1 508 309
UR7	Gross value added/GDP				136 292	259 770	667 818	1 063 879	1 168 777	
UR8	Total output at basic prices				254 421	1 015 142	1 247 904	2 517 467		

Source: Stats SA – Supply and Use tables: (2002)

4. Integrated Economic Accounts

The Integrated Economic Accounts (IEA) compiled by the South African Reserve Bank (SARB) is at the centre of the accounting framework, and contain three groups of accounts, namely (see Annexure 3):

- transaction accounts with the goods and services accounts being of importance,
- a full sequence of accounts for institutional sectors and the total economy which are divided into the current accounts, accumulation accounts and balance sheets, and
- a full sequence of accounts for the rest of the world which are divided into the current accounts, accumulation accounts and balance sheets.

The detailed explanation of the IEA can be found in the report 'Final Social Accounting Matrix, 1998' (Report no 04-03-02 (1998)) on the Stats SA website (www.statssa.gov.za), as well as from the printing and distribution section of Stats SA (distribution@statssa.gov.za or (012) 310 8044/8161).

4.1. Structure of the integrated economic accounts

Each account in the IEA has entries for total resources and total uses that must be equal by definition, and each of the accounts contain a balancing item. The balancing item encapsulates a great deal of information and includes some of the most important entries in the 1993 SNA; for example, value added, operating surplus, disposable income, saving, net lending/ borrowing and net worth. In the aggregate, many balancing items play an important role as macroeconomic indicators for the total economy; for example, the total value added plus net taxes on products is equal to the GDP, and the total of the balance of primary incomes is equal to gross national income.

4.1.1 Goods and services account

The goods and services account shows, for the total economy, how the total amount of products available (resources) is equal to the total amount of products used. Resources are shown on the left-hand side and uses are shown on the right-hand side of the T-account. The goods and services account records output, taxes less subsidies on the product and imports of goods and services on the resources side and intermediate consumption, final consumption expenditure, gross capital formation and exports of goods and services on the use side (see Table 5).

Table 5: Goods and services account (Account 0), 2002

T	Resources	R million	T	Uses	R million
P.1	Output	2 517 467	P.2	Intermediate consumption	1 453 588
D.21	Taxes on products	109 660	P.3/ P.4	Final consumption expenditure	937 392
D.31	Subsidies on products	(4 762)	P.3	Private consumption expenditure	722 091
P.7	Imports of goods and services	339 532	P.4	Government consumption expenditure	215 301
			P.51 /P.5 2/P. 53	Gross capital formation	187 644
			P.51	Gross fixed capital formation	175 594
			P.52 /P.5 3	Changes in inventories	12 050
			P.6	Exports of goods and services	382 290
				Residual item	984
	Total resources	2 961 897		Total uses	2 961 897

Sources: Stats SA – Supply and Use tables: 2002, South African Reserve Bank – unpublished data

Note: T = Transaction code

4.1.2 Production account (Account I)

The production account is the first account in the sequence of current accounts recording the production (output) of goods and services, as a resource, and the utilisation of goods and services (intermediate consumption), as a use, to establish as the difference, the gross value added. The depreciation of fixed capital in the production process is recorded as a separate item (consumption of fixed capital (K.1)). Production accounts record intermediate consumption, gross value added, consumption of fixed capital and net value added on the side and output and taxes less subsidies on products on the resources side (see Table 6).

Table 6: Production account (Account I), 2002

T	Uses	R million	T	Resources	R million
P.2	Intermediate consumption	1 453 588	P.1	Output	2 517 467
			D.21	Taxes on products	109 660
			D.31	Subsidies on products	(4 762)
B.1	<i>Gross value added/ Gross domestic product</i>	<i>1 168 777</i>			
K.1	Consumption of fixed capital	149 329			
B.1	<i>Net value added/ Net domestic product</i>	<i>1 019 449</i>			

Sources: Stats SA – Supply and Use tables: 2002, South African Reserve Bank – unpublished data

Note: T = Transaction code

4.1.3 Generation of income (Account II.1.1)

The generation of income account records distributive transactions resulting from the production process. Distributive transactions consist of transactions by which the value added generated by production is distributed to, for example, labour.

Table 7: Generation of income account (Account II.1.1), 2002

T	Uses	R million	T	Resources	R million
D.1	Compensation of employees	520 501	B.1	Gross value added /Gross domestic product	1 168 777
D.2	Taxes on production and imports	134 688			
D.21	Taxes on products	109 660			
D.29	Other taxes on production	25 028			
D.3	Subsidies	(8 247)			
D.31	Subsidies on products	(4 762)			
D.39	Other subsidies on production	(3 485)			
B.2/ B.3	Gross operating surplus/mixed income	521 836			

Sources: Stats SA – Supply and Use tables: 2002, South African Reserve Bank – unpublished data

Note: T = Transaction code

4.1.4 Allocation of primary income account (Account II.1.2)

The allocation of primary income account focuses on the distribution of primary incomes to resident institutional sectors. Transactions in primary incomes also occur with the rest of the world. The households sector is the only resident institutional sector receiving compensation of employees. Likewise, the general government sector is the only resident institutional sector receiving taxes on production.

Table 8: Allocation of primary income account (Account II.1.2), 2002

T	Uses	R million	T	Resources	R million
D.4	Property income paid	466 205	B.2/ B.3	Gross operating surplus/mixed income	521 836
			D.1	Compensation of employees	518 007
			D.2	Taxes on production and imports	134 688
			D.21	Taxes on products	109 660
			D.29	Other taxes on production	25 028
			D.3	Subsidies	(8 247)
			D.31	Subsidies on products	(4 762)
			D.39	Other subsidies on production	(3 485)
			D.4	Property income received	439 299
B.5	Gross balance of primary incomes / Gross national income	1 139 378			

Source: South African Reserve Bank – unpublished data

Note: T = Transaction code

4.1.5 Secondary distribution of income account (Account II.2)

The secondary distribution of income account shows how the balance of primary incomes is further redistributed by transactions in current transfers among resident institutional sectors and between them and the rest of the world. Current taxes on income, wealth, etc. consist mainly of taxes levied on incomes, capital gains and profits of households and corporations. Pay-as-you-earn taxes, deducted by the employer, are included.

Table 9: Secondary distribution income account (Account II.1.2), 2002

T	Uses	R million	T	Resources	R million
D.5	Current taxes on income, wealth, etc. paid	164 779	B.5	Gross balance of primary incomes/ Gross national income	1 139 378
D.61	Social contributions paid	101 563	D.7	Current taxes on income, wealth, etc received	164 779
D.62	Social benefits other than social transfer in kind paid	85 638	D.74	Social contributions received	101 563
D.75	Other current transfers	113 809	D.75	Social benefits other than social transfer in kind received	85 638
				Other current transfer received	107 965
B.6	Gross disposable income	1 133 534			

Source: South African Reserve Bank – unpublished data

Note: T = Transaction code

4.1.6 Use of income accounts (Account II.4)

The purpose of the use of income account is to show how households and general government allocate their disposal income between final consumption and saving. Non-financial and financial corporations cannot incur any final consumption.

Table 10: Use of income account (Account II.4), 2002

T	Uses	R million	T	Resources	R million
P.3/ P.4	Final consumption expenditure	937 392	B.6	Gross disposable income	1 133 534
P.3	Private consumption expenditure	722 091	D.8	Adjustment for the change in net equity of households on pension funds received	45 152
P.4	Government consumption Expenditure	215 301			
D.8	Adjustment for the change in net equity of households on pension funds paid	45 152			
	Residual item	984			
B.8	Gross savings	195 158			
B.8	Net savings	45 829			

Source: South African Reserve Bank – unpublished data

Note: T = Transaction code

4.1.7 Capital account (Account III.1)

The capital account is the first in the sequence of accumulation accounts, records transactions in non-financial assets and receipts and payment of capital transfer, i.e. those transfers that are regarded as affecting wealth rather than income by at least one party to the transaction. Examples of capital accounts include gifts of fixed assets.

Table 11: Capital account (Account III.1), 2002

T	Changes in assets	R million	T	Changes in liabilities	R million
P.51/ P.52/ P.53	Gross capital formation	187 644	B.8	Net savings	45 829
P.51	Gross fixed capital formation	175 594	D.9	Capital transfers, receivable	213
P.52/ P.53	Changes in inventories	12 050	D.9	Capital transfers, payable	(376)
	Consumption of fixed capital	(149 329)			
B.9	Net lending (+)/ net borrowing (-)	7 351	B.10.1	Changes in net worth due to saving and capital transfers	45 666

Source: South African Reserve Bank – unpublished data

Note: T = Transaction code

4.1.8 Financial account (Account III.2)

The financial account records transactions in financial instruments, such as securities, bank deposits, or accounts receivable and net incurrence of liabilities, such as mortgages, securities, or accounts payable.

Table 12: Financial account (Account III.2), 2002

T	Changes in assets	R million	T	Changes in liabilities	R million
F	Net acquisition of financial assets	306 171	B.9	Net lending (+) / Net borrowing (-)	7 351
			F	Net incurrence of liabilities	298 820

Source: South African Reserve Bank – unpublished data

Note: T = Transaction code

4.1.9 Rest of the world (Account V)

The rest of the world account is presented from the point of view of the rest of the world so that a resource for the rest of the world is a use for the home economy and *vice versa*. A positive balancing item indicates a surplus for the rest of the world and a deficit for the home economy, and *vice versa* if the balancing item is negative. The rest of the world account is divided into two accounts, namely, external goods and services and external account of primary income and current transfer (see Tables 13 and 14).

Table 13: External account of goods and services (Account V.I), 2002

T	Uses	R million	T	Resources	R million
P.6	Exports of goods and services	382 290	P.7	Imports of goods and services	339 532
B.11	<i>External balance of goods and services</i>	<i>(42 758)</i>			

Source: South African Reserve Bank – unpublished data

Note: T = Transaction code

Table 14: External account of primary income and current transfers (Account V.II), 2002

T	Uses	R million	T	Resources	R million
D.1	Compensation of employees	2 814	B.11	External balance of goods and services	(42 758)
D.4	Property income	19 897	D.1	Compensation of employees	5 308
D.7	Other current transfers	1 461	D.4	Property income	46 803
			D.7	Other current transfers	7 305
B.12	<i>Current external balance</i>	<i>(7 514)</i>			

Source: South African Reserve Bank – unpublished data

Note: T = Transaction code

Table 15: Capital account (Account V.III.1), 2002

T	Changes in assets	R million	T	Changes in liabilities and net worth	R million
			B.12	Current external balance	7 514
			D.9	Capital transfers, receivable (+)	213
			D.9	Capital transfers, payable (-)	(376)
B.9	<i>Net lending (+) / net borrowing</i>	7 351	B.10.1	<i>Changes in net worth due to saving and capital transfers</i>	7 351

Source: South African Reserve Bank – unpublished data

Note: T = Transaction code

Table 16: Financial account (Account V.III.2), 2002

T	Changes in assets	R million	T	Changes in liabilities and net worth	R million
F	Net acquisition of financial assets	-790	B.9	Net lending (+) / Net borrowing (-)	6 561
			B.9	<i>Net lending (+) / net borrowing</i>	-7 351

Source: South African Reserve Bank – unpublished data

Note: T = Transaction code

4.2. National Accounting Matrix

The National Accounting Matrix (NAM)⁵ is a matrix presentation that distinguishes between different kinds of accounts at the highest level of aggregation (see Table 17). This presentation can be elaborated by expanding the individual cells to show the kinds of transactions between the different economic subjects involved in each account. The units (product group, industry, sector) used to break down each cell will vary according to the nature of the account. The detailed NAM can be turned into a SAM by further expanding the cells by introducing more detailed classifications of households income and consumption expenditure.

The construction and interpretation of a NAM can be found in the report 'Final Social Accounting Matrix, 1998' (Report no 04-03-02 (1998)) on the Stats SA website (www.statssa.gov.za) as well as from the printing and distribution section of Stats SA (distribution@statssa.gov.za or (012) 310 8044/8161).

⁵ Taxes on production and imports form part of both the generation of income account and the allocation of primary income account. It does not explicitly form part of the NAM (due to the structure of the NAM), because of the need for rows and columns to balance. In this case it forms part of the balancing items in these accounts. The information is available in the supply and use tables.

Table 17: National Accounting Matrix, 2002 (R million)

Account	Goods and services (products)	Production (industries)	Generation of income (value added)	Allocation of primary income	Secondary distribution of income	Use of income	Capital	Fixed capital formation	Financial	Rest of the world current	Rest of the world capital	Residual	Total
Goods and services (products)	Trade and transport margin 0	Intermediate consumption 1 453 587				Final consumption expenditure 937 392	Changes inventories 12 050	Gross fixed capital formation 175 594		Exports of goods and services 382 290		984	2 961 897
Production (industries)	Output 2 517 467												2 517 467
Generation of income (value added)		Net value added, at basic prices 914 551								Compensation of employees from ROW 2 814			917 365
Allocation of primary income	Taxes on products less subsidies 104 898		Net generated income, at basic prices 912 057	Property income 419 402						Property income 19 897			1 456 254
Secondary distribution of income				Net national income 990 049	Current taxes on inc., wealth and curr. Transfer 458 484					Current taxes on income, etc. and current transfers from ROW 1 461			1 449 994
Use of income					Net disposable income 984 205	Adj. For the change in net equity hh on pension funds 45 152				Adj. For the change in net equity hh on pension funds from ROW 0		(984)	1 028 373
Capital						Net saving 45 829	Capital transfers 0		Borrowing 298 820		Capital transfer from ROW 213		344 862
Fixed capital formation		Consumption of fixed capital 149 329					Net fixed capital formation 26 265						175 594
Financial							Lending 306 171				Net lending of ROW (7 351)		298 820
Rest of the world current	Imports of goods and services 339 532		Compensation of employees to ROW 5 308	Prop. Income 46 803	Current taxes on income etc. and curr. Transf. To ROW 7 305	Adj For the change in net equity hh on pension funds from ROW 0							398 948
Rest of the world capital							Capital transfers to ROW 376			Current external balance -7 514			(7 138)
Total	2 961 897	2 517 467	917 365	1 456 254	1 449 994	1 028 373	344 862	175 594	298 820	398 948	(7 138)	0	

5. Labour Accounts

Labour accounts are introduced as external sub-matrices in the 2002 SAM.

It can be described as a statistical system of core variables (for example, gender, number of employees, educational qualification, etc.) regarding the labour force, acquired through the integration of different datasets. The accounts consist of a set of tables providing a systematic and consistent overview, mutually and over time, of the dynamics of these core variables and therefore include all economic activities, jobs and work as well as the entire labour force.

Labour accounts offer a framework to integrate labour market data from all kinds of data sources. The principal characteristics of this framework are labour input aggregates (persons, jobs, hours, educational qualification, etc.), which describe supply and demand in the labour market as well as labour payment (as income and as costs), both categorised by relevant characteristics.

The development of labour accounts has many benefits. The most important of these are as follows:

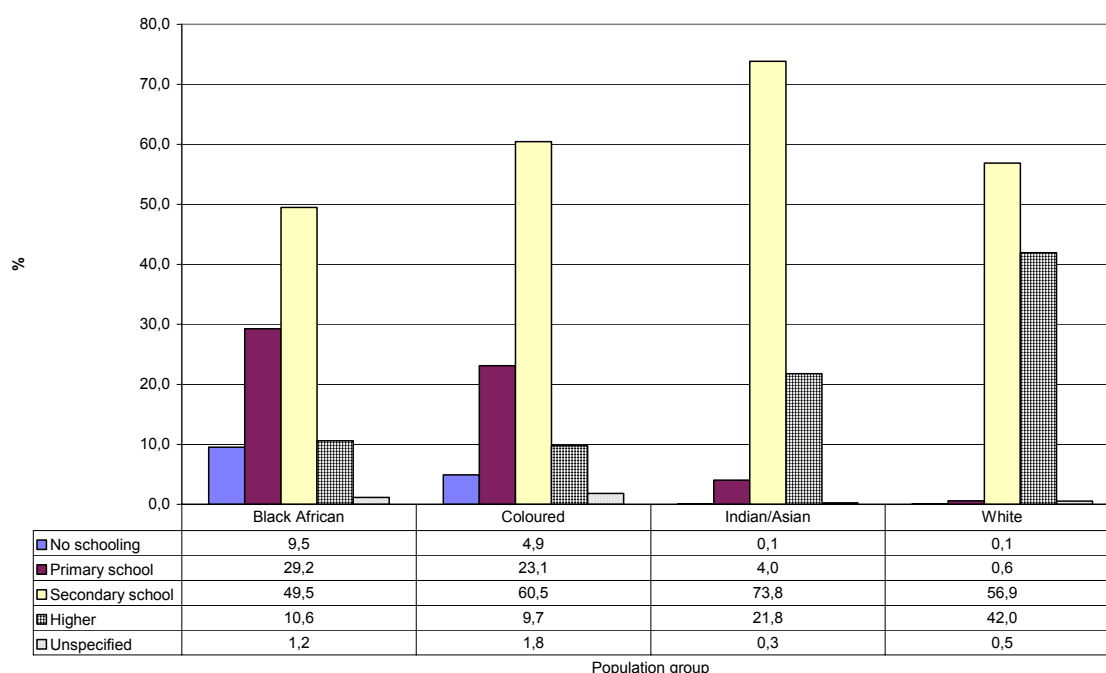
- **Optimality with respect to definitions:** The definitions used in various data sources (especially administrative data sources) often do not coincide with the statistical concepts needed by national users and for international comparison. The construction of labour accounts allows for transforming inadequate definitions from available data sources into standardised definitions. For example, breaks in concepts in administrative data and questionnaire changes can be substantially remedied by making use of an accounting framework.
- **Reduction of data collection costs:** With the help of labour accounts, one can reduce the need for asking the same question in different surveys to a minimum taking into account quality control and inter-linkages.
- **Improvement in data quality checks:** Relations between variables play a prominent role within labour accounts. For example, supply of labour (by personal characteristics) should be equal on the account to demand identified through filled positions (in all industries); wages and salaries in a certain industry should be equal to total employment in that industry multiplied by the average wage rate; and the combination of flows and previous stocks should lead to closing stocks for the period within the account.
- **Increased timeliness:** Although initially the integration of data in an accounting system may be time-consuming, eventually more reliable timely indicators may be estimated by using the accounting system to extrapolate more accurate information based on less complete information than is available for a more recent period.
- **Greater flexibility:** Although the core variables of accounting systems will remain quite stable over time, introducing additional detail within an accounting system has the advantage that the consistency with different standard classifications remains intact.

The core variables of labour accounts are educational qualification, jobs, number of employees, hours, gender, population group and urban and non-urban areas etc. For this report, the focus is more on educational qualification, population group, gender and the employment in different sectors. The detailed explanation of the compilation of labour accounts can be found in the discussion paper 'Labour accounts for South Africa' ((D0403) (2005)) on the Stats SA website (www.statssa.gov.za)

5.1. Educational profile of the South African labour force

Figures 5 to 7 show the educational profile of the labour force⁶ of South Africa in 2002 (11 296 450 workers). Figure 5 shows the South African labour force by population group and highest level of education. In 2002, the highest level of education of black African, coloured, Indian/Asian and white workers was ‘Secondary School’ education (+/- 3 722 300, +/- 487 100 workers, +/- 319 500 workers and +/- 1 163 700 workers respectively). In 2002, the total labour force of South African consisted of 58,5% (or +/- 6 613 309 workers) males and 41,5% (or +/- 4 683 100 workers) females (see SAM xls).

Figure 5: The South African labour force by population group and highest level of education, 2002

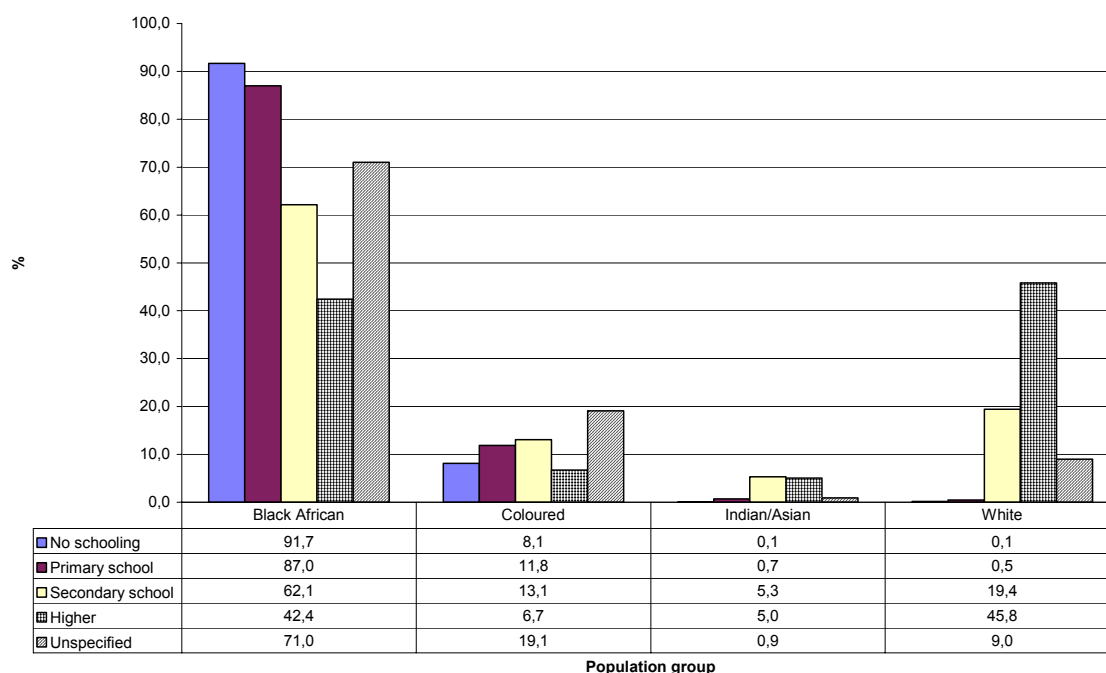


Source: Stats SA, Labour Force Survey, September 2002

⁶ All employed and unemployed persons of working age between 15 and 65

Figure 6 shows the South African labour force by population group and highest level of education in 2002. Black African workers constituted +/- 715 400 workers of the South African labour force with 'No schooling' (+/- 780 400 workers). Black African female workers constituted 94,2% or +/- 326 700 workers of the total South African female labour force with 'No schooling' (+/- 346 700 workers). There was a similar trend for the South African male labour force, where black African male workers constituted 89,6% or +/- 388 721 workers of the total South African male labour force with 'No schooling' (+/- 433 712 workers) (see SAM xls).

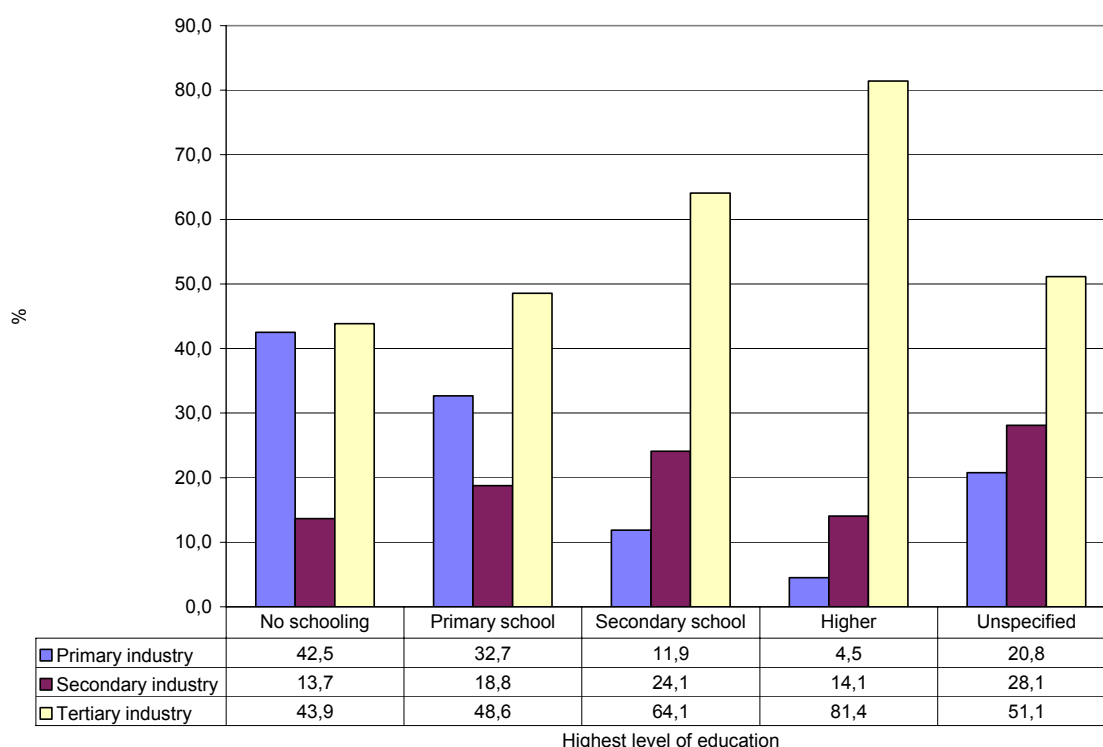
Figure 6: The South African labour force by population group and highest level of education, 2002



Source: Stats SA, Labour Force Survey, September 2002

Figure 7 shows the South African labour force by highest level of education and industry for 2002. The majority of the South African labour force with 'No schooling' (+/- 780 400 workers) was employed in the 'primary industry' (+/- 331 600 workers) and the 'tertiary industry' (+/- 342 200 workers). The majority of the South African labour force with 'Higher' education (+/- 1 874 600 workers) was employed in the 'tertiary industry', and mainly in the 'services, private households and unspecified' industry (48,8% or +/- 914 300 workers). This trend was also observed for both the male and female South African labour force (see SAM xls).

Figure 7: The South African labour force by highest level of education and industry, 2002

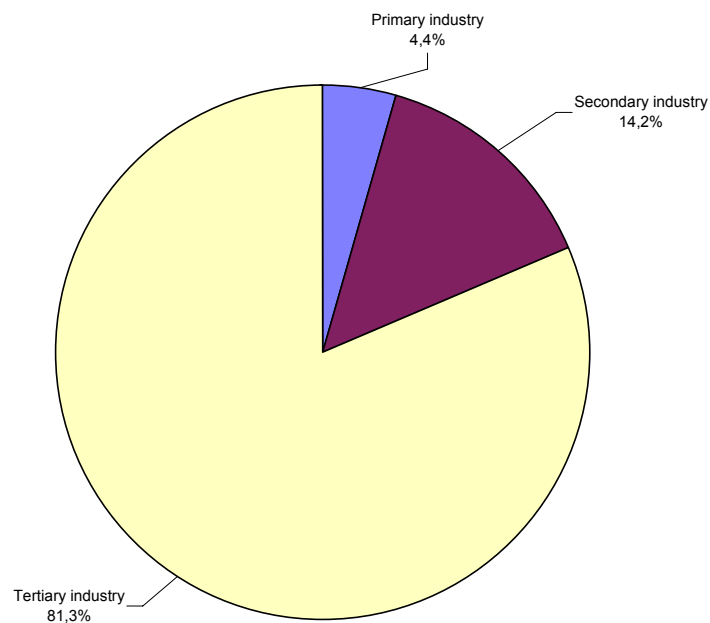


Source: Stats SA, Labour Force Survey, September 2002

5.2. Field of study of the South African labour force with diploma, degree and postgraduate degree

Figures 8 to 11 show the field of study of the South African labour force with a diploma, degree or postgraduate degree (1 874 626 workers) in 2002. Figure 8 indicates that 81,3% or +/- 1 524 900 workers of the South African labour force with a diploma, degree or postgraduate degree were employed in the 'tertiary industry'.

Figure 8: The South African labour force with diploma, degree or postgraduate degree by industry, 2002

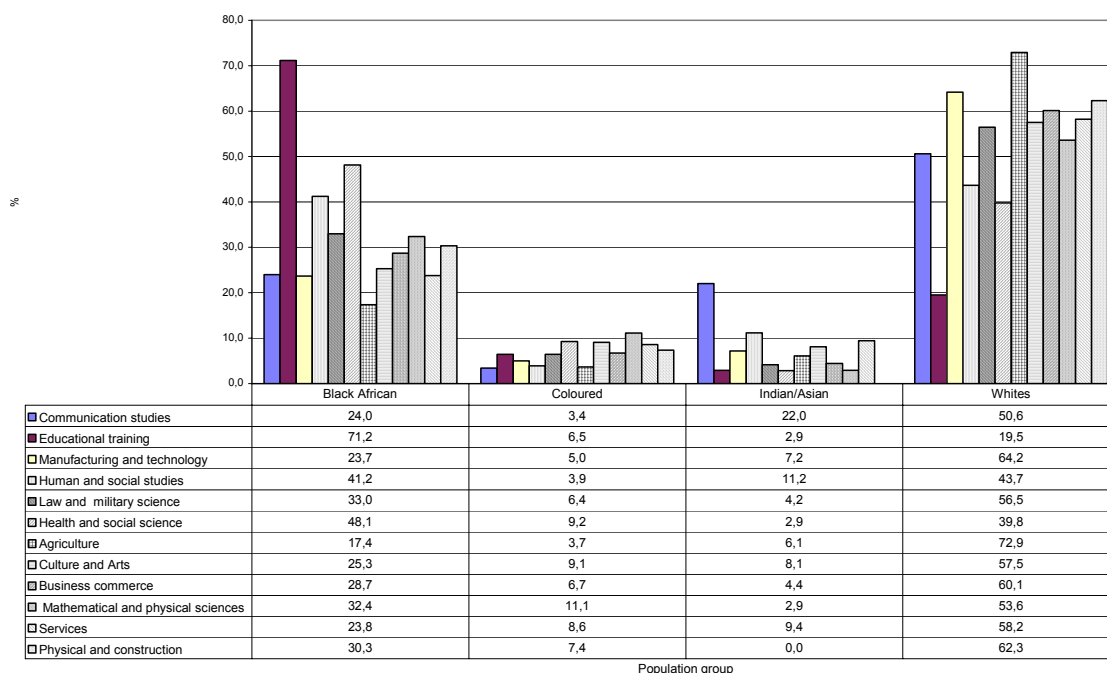


Source: Stats SA, Labour Force Survey, September 2002

Figure 9 shows the South African labour force with a diploma, degree or postgraduate degree by population group and field of study in 2002. Workers with a diploma, degree or postgraduate degree who mainly studied in the field of 'Business commerce' consisted of white workers (+/- 261 123 workers), black African workers (+/- 124 825), coloured workers (or +/- 29 280 workers) and Indian/Asian workers (+/- 19 300 workers). This is in contrast with workers with a diploma, degree or postgraduate degree who mainly studied in the field of 'Educational training', which consisted of more than two thirds of Black African workers (+/- 367 020 workers). The South African labour force with a diploma, degree or postgraduate degree consisted of 53,2% (+/- 997 021 workers) males and 46,8% (+/- 877 605 workers) females.

In 2002 black African male and female workers and coloured male and female workers in the South African labour force with a diploma, degree or postgraduate degree mainly studied in the field of 'Educational training'. White female and male workers with a diploma, degree or postgraduate degree mainly studied in the field of 'Business commerce'.

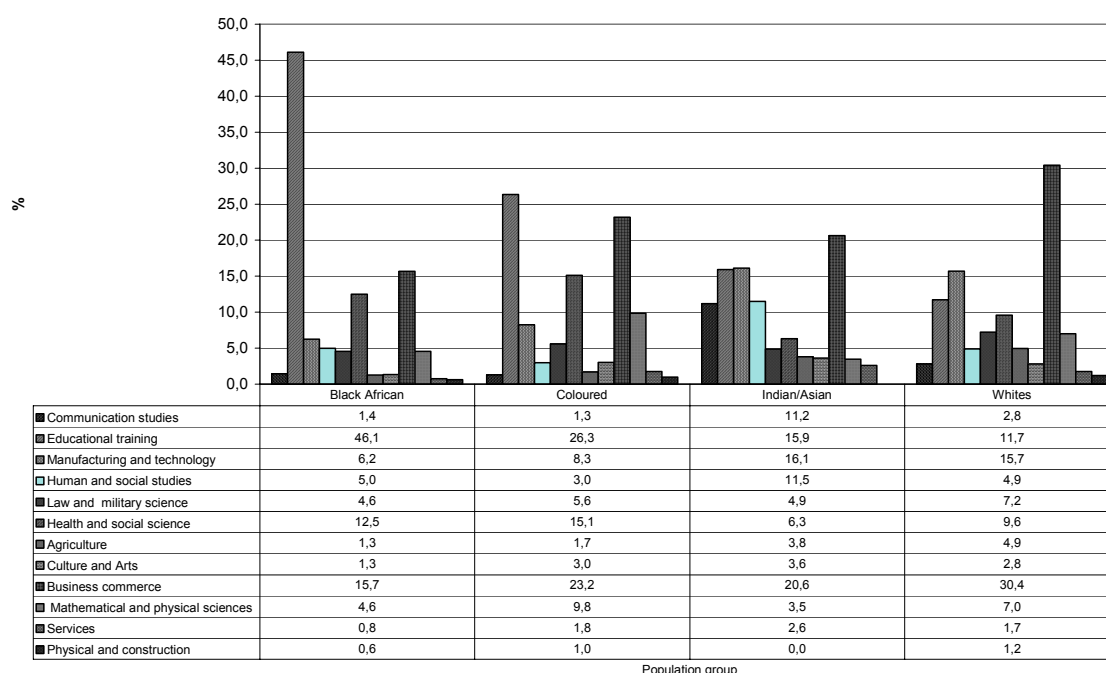
Figure 9: The South African labour force with diploma, degree or postgraduate degree by population group and field of study, 2002



Source: Stats SA, Labour Force Survey, September 2002

Figure 10 shows that black African workers with a diploma, degree or postgraduate degree mainly studied in the field of 'Educational training' (+/- 367 020 workers), while white workers with a diploma, degree or postgraduate degree mainly studied in the field of 'Business commerce' (+/- 261 120 workers). Black African female workers with a diploma, degree or postgraduate degree constituted 67,5% (+/- 220 670 workers) of the South African female labour force who studied in the field of 'Educational training' (+/- 326 900 workers). White male workers with a diploma, degree or postgraduate degree constituted 64,1% (+/- 156 040) workers in the South African male labour force with diploma, degree or postgraduate degree who studied 'Business commerce' (+/- 243 400 workers).

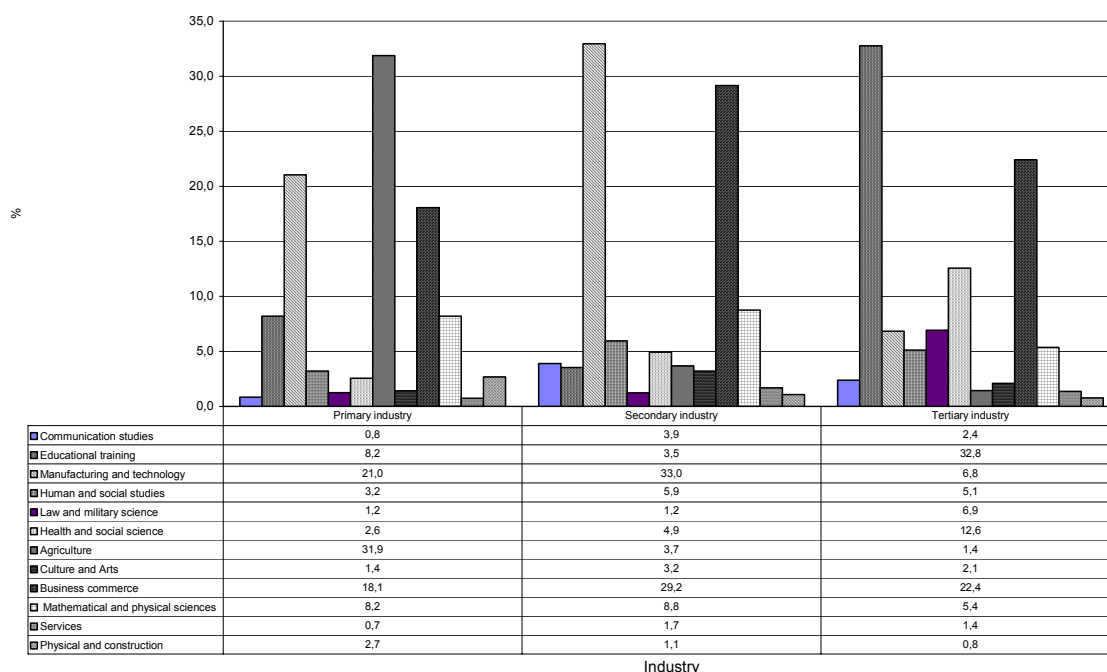
Figure 10: The South African labour force with diploma, degree or postgraduate degree by population group and field of study, 2002



Source: Stats SA, Labour Force Survey, September 2002

Figure 11 shows the South African labour force with a diploma, degree or postgraduate degree by industry of employment and area of study. The 'tertiary industry' mainly employed workers in the South African labour force with a diploma, degree or postgraduate degree who studied in the field of 'Educational training' (+/- 499 570 workers) and 'Business commerce' (+/- 341 700 workers). This is in contrast with the 'secondary industry' which mainly employed workers in the South African labour force with a diploma, degree or postgraduate degree who studied in the field of 'Manufacturing and technology' (+/- 88 020 workers) and Business commerce' (+/- 77 900 workers).

Figure 11: South African labour force with diploma, degree or postgraduate degree by field of study and industry, 2002

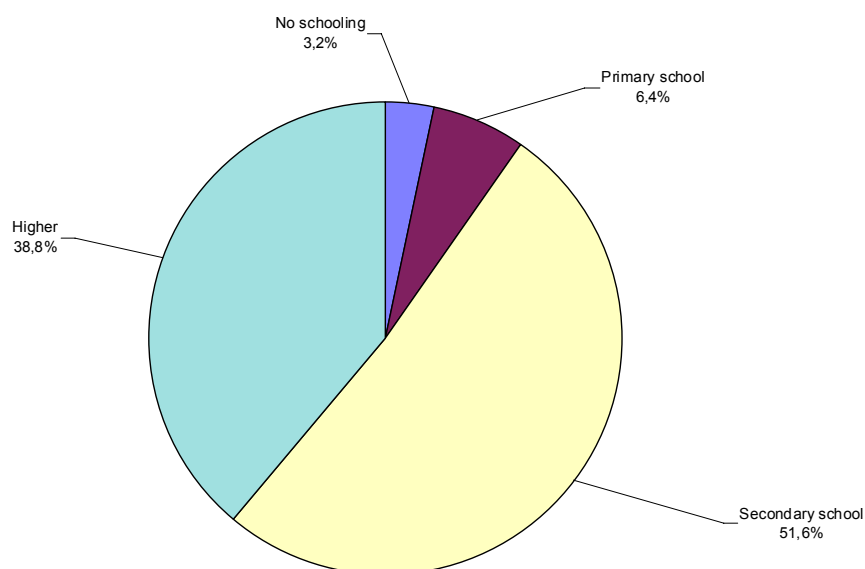


Source: Stats SA, Labour Force Survey, September 2002

5.3. Compensation of employees of the South African labour force

Figures 12 to 15 show the compensation of employees by highest level of education, industry, gender and population group. Figure 12 indicates that more than half (R 268 744,7 million) of total salaries and wages was earned by workers with 'Secondary school' education, followed by those workers with 'Higher' (R 201 848,1 million) education.

Figure 12: Compensation of employees by highest level of education⁷, 2002

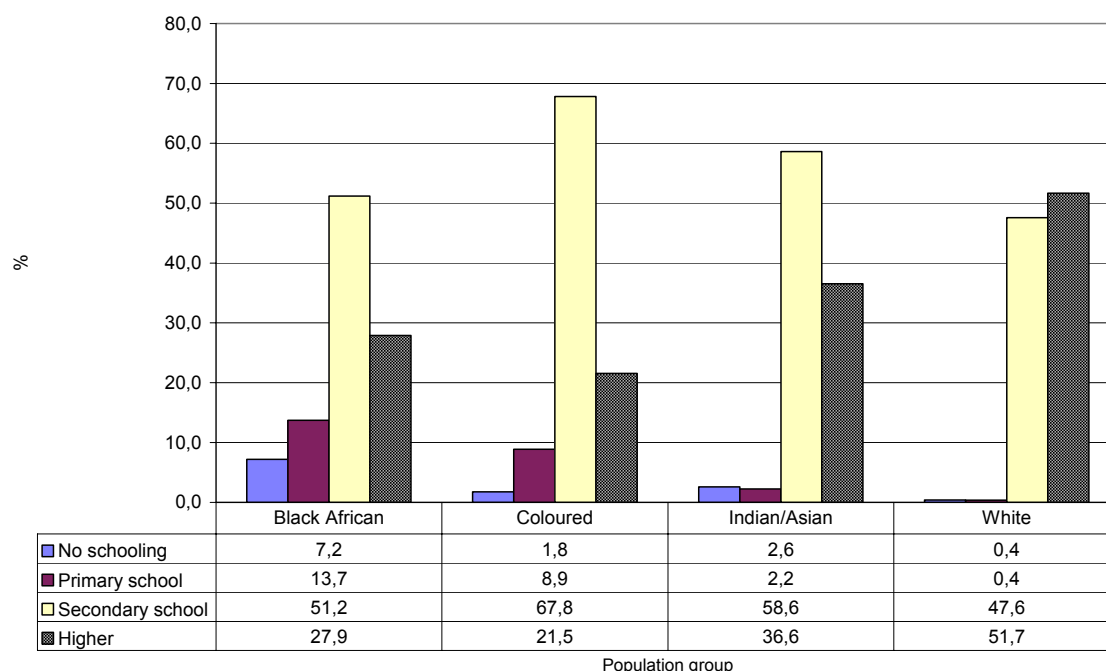


Sources: Population census, 2001, Supply and Use tables, 2002 and revised (unpublished) Integrated Economic Accounts, 2002

⁷ Highest level of education for compensation of employees is divided into six categories, and it excludes the 'unspecified' category. In the 2001 census, 'unspecified' was already distributed across the six categories (imputation) while for the first labour accounts matrix, the highest level of education (total number of employees), the 'unspecified' were not distributed across six categories (It is kept as a separate category on advice of the SAM Advisory Committee).

Figure 13 shows the compensation of employees by population group and highest level of education. In 2002, black African workers, coloured workers and Indian/Asian workers with 'secondary school' education earned the majority of salaries and wages (R 100 108,0 million, R 37 662,7 million and R 14 951,4 million respectively) of workers within the population group. For white workers, the majority of salaries and wages within the population group was earned by workers with 'Higher' education (R 126 024,7 million).

Figure 13: Compensation of employees by population group and highest level of education, 2002

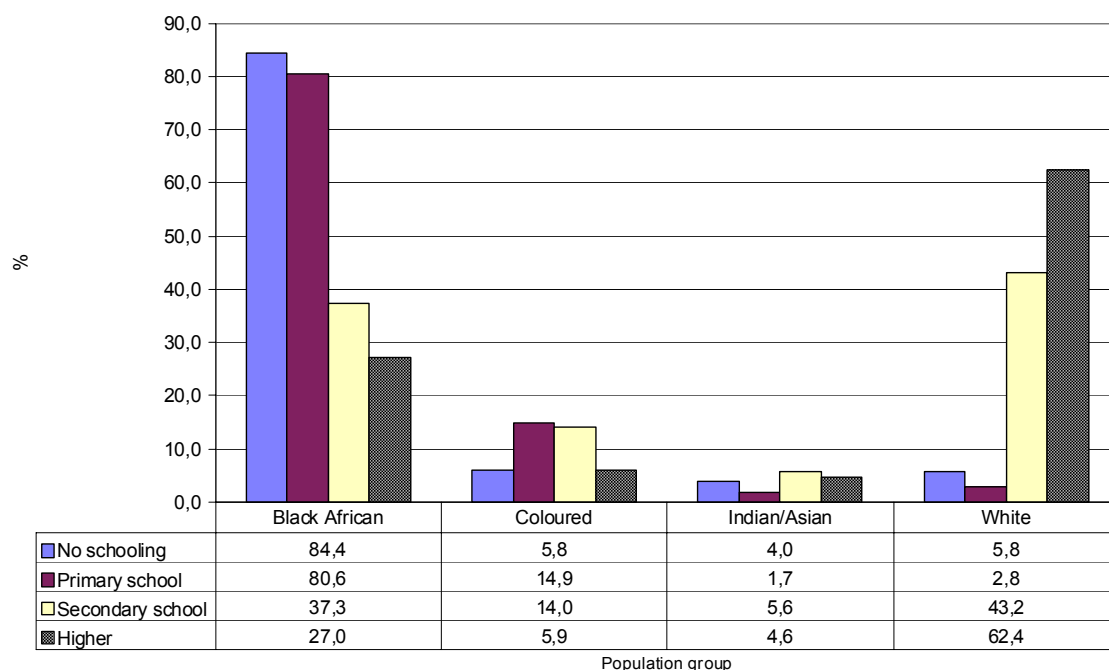


Sources: Population census, 2001, Supply and Use tables, 2002 and revised (unpublished) Integrated Economic Accounts, 2002

Black African female workers, white female workers and Indian/Asian female workers in the South African female labour force with 'Higher' education earned the majority, of the total salaries and wages of the black African, white and Indian/Asian female South African labour force. White male workers and Indian/Asian male workers in the South African male labour force with 'Higher' education earned the majority of the total salaries and wages of the white and Indian/Asian male South African labour force.

Figure 14 shows compensation of employees by population group and highest level of education. Of the total South African labour force with 'No schooling', black African workers earned R 14 084,4 million of the total salaries and wages (R 16 682,8 million), followed by white workers.

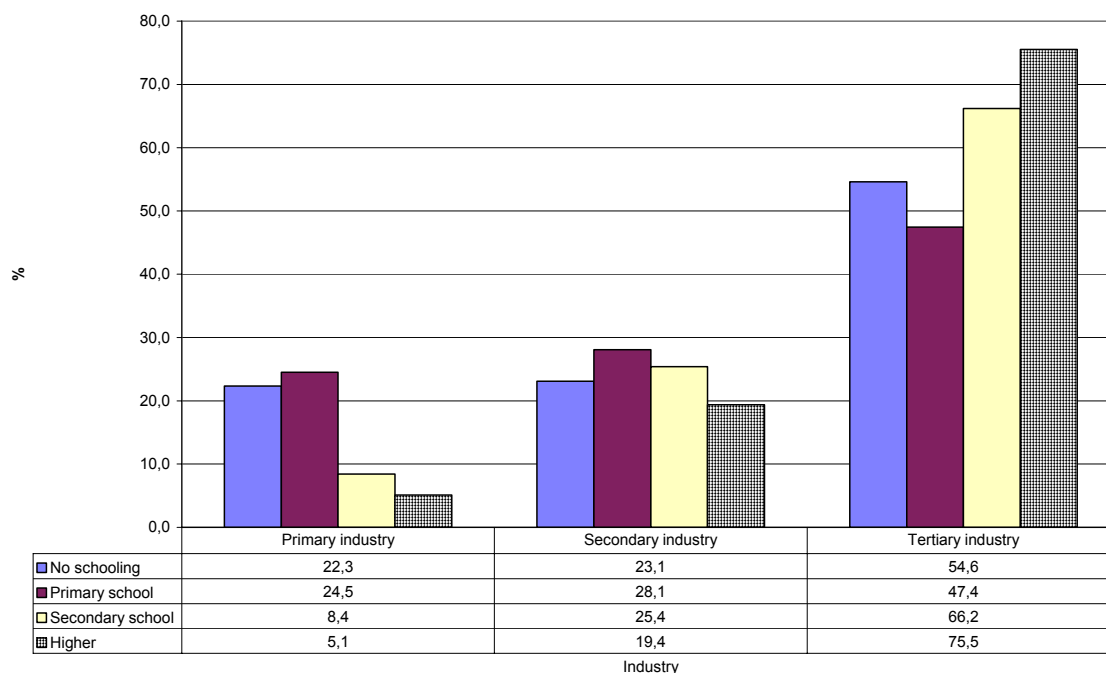
Figure 14: Compensation of employees by population group and highest level of education, 2002



Sources: Population census, 2001, Supply and Use tables, 2002 and revised (unpublished) Integrated Economic Accounts, 2002

Figure 15 shows the compensation of employees by industry and highest level of education. The South African labour force with 'Higher' education, earned the major part of their total salaries and wages from the 'tertiary industry' and the 'secondary industry' (R 152 436,5 million and R 39 092,4 million). The South African female and male labour force with 'Higher' education also earned the majority of their salaries and wages in the 'tertiary industry'.

Figure 15: Compensation of employees by industry and highest level of education, 2002



Sources: Population census, 2001, Supply and Use tables, 2002 and revised (unpublished) Integrated Economic Accounts, 2002

Glossary

Balancing item	An accounting construct obtained by subtracting the total value of the entries on one side of an account from the total value of the entries on the other side. Balancing items are not simply devices introduced by the 1993 SNA to ensure that accounts balance. They encapsulate a great deal of information and include some of the most important entries in the accounts, for example value added and operating surplus.
Basic price	The amount receivable by the producer from the purchaser for a unit of goods or services produced as output <i>minus</i> any tax payable <i>plus</i> any subsidy receivable on that unit as a consequence of its production or sale. Basic prices exclude any transport charges invoiced separately by the producer. Basic price is the preferred method of valuing output.
Compensation of employees	The total remuneration, in cash or kind, payable by an employer to an employee in return for work done by the latter during the accounting period. It is recorded on a gross basis, i.e. before any deduction for income taxes, pensions, unemployment insurance and other social insurance schemes. It also includes other forms of compensation, namely commissions, tips, bonuses, directors' fees and allowances such as those for holidays and sick leave, as well as military pay and allowances. It excludes employers' social contributions.
Generation of income account	It provides for the distribution of primary incomes to the various institutional sectors. Primary incomes are incomes that accrue to institutional sectors and industries as a consequence of their involvement in processes of production or ownership of assets that may be needed for purposes of production.
Goods and services account	It shows the total resources (output and imports) and uses of goods and services (intermediate consumption, final consumption, gross capital formation and exports). Taxes on products (less subsidies) are also included on the resource side of the accounts.
Gross domestic product	A measure of the total value of production of all resident institutional units in the economic territory of a country in a specified period.
Gross operating surplus/Mixed income	The balancing item in the generation of income account, i.e. the value added <i>minus</i> compensation of employees payable <i>minus</i> taxes on production payable <i>plus</i> subsidies receivable.
Gross value added at basic prices	Output valued at basic prices less intermediate consumption valued at purchasers' prices.

Gross value added at producers' prices	Output valued at producers' prices less intermediate consumption valued at purchasers' prices.
Industries	These consist of groups of establishments engaged in the same or similar kinds of activity. The definition of industries is based on the 1993 SNA and is in line with that contained in the Standard Industrial Classification of all Economic Activities, Fifth Edition, Report No. 09-90-02 of January 1993 (SIC).
Intermediate consumption	It consists of the value of the goods and services consumed as inputs by a process of production, excluding fixed assets. Consumption of fixed assets is recorded as consumption of fixed capital.
Labour accounts	A statistical system of core variables on consists of a set of tables providing a systematic and consistent overview, mutually and over time, of the core variables
Other taxes on production	These consist of taxes on the ownership of land, buildings or other assets used in production or on labour employed, etc. Important examples of other taxes on production are taxes on payroll or work force, business or professional licenses.
Output	This consists of those goods or services that are produced within an establishment that become available for use outside the establishment, plus any goods and services produced for own final use.
Population group	It describes the racial classification of a particular group of South African citizens. The previous government used legislation to impose this type of classification, to divide the South African population into distinct groupings on which to base apartheid policies. For quite a different reason it remains important for Stats SA to continue to use this classification wherever possible. It clearly indicates the effects of discrimination of the past, and permits monitoring of policies to alleviate discrimination. Note that, in the past, population group was based on a legal definition, but it is now based on self- perceptions and self-classification. An African person is someone who classifies him/herself as such. The same applies to a coloured, Indian or Asian and white person
Primary sector	These include the agriculture, forestry and fishing, mining and quarrying industries.
Producers' price	The amount receivable by the producer from the purchaser for a unit of goods or services produced as output minus any VAT, or similar deductible tax, invoiced to the purchaser. It excludes any transport charges invoiced separately by the producer.

Production account for the total economy	The first in the sequence of accounts compiled for institutional sectors, industries and the total economy. The production account contains three items apart from the balancing item, namely, output, intermediate consumption and taxes less subsidies on products. The output is recorded under resources on the right-hand side of the account. Intermediate consumption and taxes less subsidies on products is recorded under uses on the left-hand side of the account.
Purchasers' price	The amount paid by the purchaser, excluding any deductible VAT or similar deductible tax, in order to take delivery of a unit of goods or services at the time and place required by the purchaser. The purchaser's price of goods includes any transport charges paid separately by the purchaser to take delivery at the required time and place.
Secondary sector	These include the manufacturing, electricity, gas, water and construction industries.
Other subsidies on production	Subsidies are transfers from the government to the business sector toward current cost of production. These transfers represent additions to the income of producers from current production.
Subsidies on products	These are payable per unit of goods or services.
Supply and Use tables	They are sometimes referred to as rectangular input-output tables, Supply and Use tables, supply and disposition of commodities tables.
Supply table	It gives information about the resources of goods and services.
Symmetric tables	These tables use similar classifications or units, i.e. the same groups of products for both the rows and the columns.
System of National Accounts	An internationally agreed standard system for macro-economic accounts. The latest version is described in the 1993 System of National Accounts (1993 SNA).
Taxes on production and imports	Taxes which add to the cost of production and are likely to be reflected in market prices paid by the purchaser, such as sales and excise taxes, import duties and property taxes. Taxes on production and imports include taxes on products and other taxes on production.
Taxes on products	They consist of taxes payable on goods and services when they are produced, delivered, sold or otherwise disposed of by their producers. Furthermore, they are payable per unit of goods or services produced. Important examples of taxes on products are excise and import duties and VAT.

Tertiary sector	These include wholesale and retail trade and motor trade; catering and accommodation; transport and communication; finance, real estate and business services; community, social and personal services; general government services; and other producers.
Transfer in kind	It consists of the transfer of the ownership of goods or assets, other than cash or the provision of a service.
Use table	It gives information on the uses of goods and services, and also on cost structures of the industries.
Value added components	The use table distinguishes three different components of value added, i.e. compensation of employees, other taxes less subsidies on production and gross operating surplus/mixed income.
Value added by industry	Value added measures the value created by production and may be calculated either before or after deducting the consumption of fixed capital on the fixed assets used. Gross value added is defined as the value of output less the value of intermediate consumption. Value added is the balancing item in the production account for an institutional unit or sector, or establishment or industry.

ANNEXURES

Annexure 1 provides a link between the description of the 27 products used in the SAM and the description of the 153 products used in the SU-tables (Tables 3 and 4).

Annexure 1: Description of products used in the SAM

Product code	Product category in SAM	SU-tables product description
P1100	Agriculture	Agricultural, forestry and fishing products
P2100	Coal	Coal and lignite products
P2300	Gold	Gold and uranium ore products
P2500	Other mining	Other mining products
P301-6	Food	Meat products; Fish products; Fruit and vegetables products; Oils and fats products; Dairy products; Grain mill products; Animal feeds; Bakery products; Sugar products; Sugar confectionery; Other food products; Beverages and tobacco products.
P311-316	Textiles	Textile products; Made-up textile products; Carpets and rugs; Other textiles products; Wearing apparel; Leather products; Handbags.
P317	Footwear	Footwear
P331-338	Petroleum	Fuel products; Basic chemical products; Fertilizers; Primary plastic products; Pesticides; Paints; Pharmaceutical products; Soap products; other rubber products; Plastic products
P341-342	Other non-metallic mineral products	Glass products; Non-structural ceramics; Structural ceramic products; Cement; Other non-metallic
P351-359	Basic iron/steel	Iron and steel products; Non-ferrous metals; Structural metal products; Treated metal products; General hardware products; Other fabricated metal products; Engines; Pumps; Gears; Lifting equipment; General machinery; Agricultural machinery; Machine tools; Mining machinery; Other special machinery; Household appliances; Office machinery
P36	Electrical machinery	Electric motors; Electricity apparatus; Wire and cable products; Accumulators; Lighting equipment; Other electrical products
P371-376	Radio	Radio and television products; Optical instrument

Annexure 1: Description of products used in the SAM (concluded)

Product code	Product category in SAM	SU-tables product description
P381-387	Transport equipment	Motor vehicles; Motor vehicle parts; Other transport products
P321-6, 391-5	Other manufacturing	Wood products; Paper products; Containers of paper; Other paper products; Published and printed products; Recorded media products; Furniture; Jewellery; Manufactured products n.e.c.
P4100	Electricity	Electricity
P4200	Water	Water
P5	Construction	Building construction; Other construction
P6100	Trade	Trade services
P64	Hotels and restaurants	Hotel and restaurant services
P7100	Transport services	Transport services
P7500	Communications	Communications
P81-83	Financial intermediation	FSIM; Insurance services
P84	Real estate	Real estate services
P85-88	Business activities	Other business services
P91&94	General government	General government services
P9300	Health and social work	Health and social work
P92/5/6/9	Other activities/services	Other activities/services

Annexure 2 provides the corresponding SIC for each industry description used in the SAM.

Annexure 2: Link between SAM industries and SIC

Industry code	Industry category in SAM	SU-tables industry description
I1100	Agriculture	1110; 1120; 1130; 1140; 1150; 1160; 1210; 1220; 1310; 1320
I2100	Coal	2100
I2300	Gold	2300
I2500	Other mining	2210; 2410; 2420; 2510; 2520; 2530; 2900
I301-6	Food	3011; 3012; 3013; 3014; 3020; 3031; 3032; 3033; 3041; 3042; 3043; 3044; 3049; 3051; 3052; 3053; 3060
I311-316	Textiles	3111; 3112; 3121; 3122; 3123; 3129; 3130; 3140; 3150; 3161; 3162
I317	Footwear	3170
I331-338	Petroleum	3310; 3321; 3322; 3323; 3324; 3325; 3329; 3330; 3341; 3342; 3343; 3360; 3351; 3352; 3353; 3354; 3359; 3371; 3379; 3380
I341-342	Other non-metallic mineral industries	3411; 3421; 3422; 3423; 3424; 3425; 3426; 3429
I351-359	Basic iron/steel	3510; 3531; 3520; 3532; 3541; 3542; 3543; 3551; 3552; 3553; 3559; 3561; 3562; 3563; 3565; 3564; 3569; 3571; 3572; 3574; 3575; 3573; 3576; 3577; 3579; 3580; 3590
I36	Electrical machinery	3610; 3620; 3630; 3640; 3650; 3660
I371-376	Radio	3710; 3720; 3730; 3741; 3742; 3743; 3750; 3760
I381-387	Transport equipment	3810; 3820; 3830; 3841; 3842; 3850; 3860; 3871; 3872; 3879
I321-6, 391-5	Other manufacturing	3210; 3221; 3222; 3223; 3229; 3231; 3232; 3239; 3241; 3242; 3249; 3251; 3252; 3243; 3260; 3910; 3921; 3922; 3923; 3924; 3929; 3951; 3952
I4100	Electricity	4110; 4120; 4130

Annexure 2: Link between SAM industries and SIC (concluded)

Industry code	Industry category in SAM	SU-tables industry description
I4200	Water	4200
I5	Construction	5021; 5024; 5031; 5032; 5033; 5039; 5041; 5049; 5010; 5022; 5023; 5050
I6100	Trade	6110; 6120; 6130; 6140; 6150; 6190; 6210; 6220; 6230; 6240; 6250; 6260; 6310; 6320; 6330; 6340; 6350
I64	Hotels and restaurants	6410; 6420
I7100	Transport services	7110; 7120; 7130; 7210; 7220; 7300; 7410
I7500	Communications	7510; 7520
I81-83	Financial intermediation	FISM; 8110; 8190; 8210; 8310; 8320
I84	Real estate	8410; 8420
I85-88	Business activities	8510; 8520; 8530; 8610; 8620; 8630; 8640; 8650; 8690; 8710; 8720; 8810; 8820; 8830; 8890
I91&94	General government	9110; 9120; 9130; 9400
I9300	Health and social work	9311; 9312; 9319; 9320; 9330
I92/5/6/9	Other activities/services	9200; 9500; 9600; 9900; 0200; 0900

Annexure 3 provides the list of integrated economic accounts.

Annexure 3: List of integrated economic accounts

Number and name of accounts		Balancing item	
Transaction accounts			
0	Goods and services account		
Full sequence of accounts for institutional sectors			
Current accounts			
I	Production account	B.1	Value added
II.1	Primary distribution of income account		
II.1.1	Generation of income account	B.2/3	Operating surplus/mixed income
II.1.2	Allocation of primary income account	B.5	Balance of primary incomes
II.2	Secondary distribution of income account	B.6	Disposable income
II.3	Redistribution of income in kind account	B.7	Adjusted disposable income
II.4	Use of income account		
II.4.1	Use of disposable income account	B.8	Saving
II.4.2	Use of adjusted disposable income account	B.8	Saving
Accumulation accounts			
III.1	Capital account	B.9	Net lending/borrowing
III.2	Financial account	B.9	Net lending/borrowing
III.3	Other changes in assets account	B.10	Other changes in net worth
Balance sheets			
IV.1	Opening balance sheet	B.90	Net worth
IV.2	Changes in balance sheet	B.10	Total changes in net worth
IV.3	Closing balance sheet	B.90	Net worth
Rest of the world account			
Current accounts			
V.I	External account of goods and services	B.11	External balance of goods and services
V.II	External account of primary income and current transfers	B.12	Current external balance
Accumulation accounts			
V.III.1	External capital account	B.9	Net lending/ borrowing
V.III.2	External financial account	B.9	Net lending/ borrowing
V.III.3	External account for other changes in assets		
Balance sheets			
V.IV.1	External opening balance sheet	B.90	Net external financial position of the nation
V.IV.2	External changes in balance sheet	B.10	Changes in net external financial position of the nation
V.IV.3	External closing balance sheet	B.90	Net external financial position of the nation

The abbreviated description of occupations used in the SAM and the corresponding SASCO-group codes are shown in Annexure 4.

Annexure 4: Key between occupation descriptions and SASCO groups

SAM description (Skill level)	Corresponding South African Standard Classification of Occupation (SASCO) groups
Legislators (4)	Legislators; senior government officials; traditional chiefs and heads of villages; senior officers of special-interest organisations; legislators and senior officers not elsewhere classified; corporate managers, directors and chief executives; production and operation managers/ department managers; other managers/ department managers; corporate managers not elsewhere classified; general managers; general managers not elsewhere classified.
Professionals (4)	Physicists, chemist and related professionals; mathematicians, statisticians and related professionals; computing professionals; architects, engineers and related professionals; physical sciences technologists; physical, mathematical and engineering science professionals not elsewhere classified; life science professionals; health professionals; nursing and midwifery professionals; life science and health professionals not elsewhere classified; college, university and higher education institutions teaching professionals; secondary education institutions teaching professionals; primary and pre-primary education teaching professionals; special education institutions teaching professionals; other teaching institutions teaching professionals; other education professionals not elsewhere classified; business professionals; legal professionals; archivists, librarians and related information professionals; social science and related professionals; writers and creative or performing artists; religious professionals; other professionals not elsewhere classified.

Annexure 4: Key between occupation descriptions and SASCO – groups (continued)

SAM description (Skill level)	Corresponding SASCO groups
Technicians (3)	Natural and engineering science technicians; optical and electronic equipment operators, ship and aircraft controllers and technicians; physical engineering science associate professionals not elsewhere classified; life science technicians and related associate professionals; modern health associate professionals (except nursing); nursing and midwifery associate professionals; traditional medicine practitioners and faith healers; life science and health professionals not elsewhere classified; primary education teaching associated professionals; pre-primary education teaching associate professionals; special education teaching associate professionals; other teaching associate professionals; teaching associate professionals not elsewhere classified; finance and sales associate professionals; business services agents and trade brokers; administrative associate professionals; customs; tax and related government associate professionals; police inspectors and detectives; social work associate professionals; artistic, entertainment and sports associate professionals; religious associate professionals; other associate professionals not elsewhere classified.
Clerks (2)	Secretaries and keyboard operating clerks; numerical clerks; material-recording and transport clerks; library, mail and related clerks; other office clerks and clerks not elsewhere classified (except customer services clerks); cashiers, tellers and related clerks; client information clerks; customer services clerks not elsewhere classified.
Service workers (2)	Travel attendants and related workers; housekeeping and restaurant services workers; personal care and related workers; other personal services workers; astrologers, fortune tellers and related workers; protective services workers; personal and protective service workers not elsewhere classified; fashion and other models; shop salesperson and demonstrators; stall and market salesperson; models, salesperson and demonstrators not elsewhere classified.

Annexure 4: Key between occupation descriptions and SASCO – groups (continued)

SAM description (Skill level)	Corresponding SASCO groups
<p>Skilled agricultural workers (2)</p>	<p>Market gardeners and crop growers; market-oriented animal producers and related workers; market-oriented crop and animal producers; forestry and related workers; fishery workers, hunters and trappers; market-oriented skilled agricultural and fishery workers not elsewhere classified; subsistence agricultural and fishery workers.</p>
<p>Craft workers (2)</p>	<p>Miners, shot-firers, stone cutters and carvers; building frame and related trades workers; building finishers and related trades workers; painters, building structure cleaners and related trades workers; extraction and building trades workers not elsewhere classified; metal moulders, welders, sheet-metal workers, structural metal preparers and related trades workers; blacksmiths, tool-makers and related trades workers (excluding apprentices/trainees); machinery mechanics and fitters; electrical and electronic equipment mechanics and fitters; metal, machinery and related trades workers not elsewhere classified; precision workers in metal and related trades workers; potters, glass-makers and related trades workers; handicraft workers in wood, textile, leather and related materials; printing and related trades workers; precision, handicraft, printing and related trades workers not elsewhere classified; food processing and related trades workers; wood treaters, cabinetmakers and related trades workers; textile, garment and related trades workers; pelt, leather and shoemaking trades workers; other craft and related trades workers not elsewhere classified.</p>

Annexure 4: Key between occupation descriptions and SASCO – groups (concluded)

SAM description (Skill level)	Corresponding SASCO groups
Plant and machine operators (2)	Mining and mineral processing plant operators; metal processing plant operators; glass, ceramics and related plant operators; wood-processing and papermaking plant operators; chemical processing plant operators; power-production and related plant operators; automated assembly-line and industrial-robot operators; stationary-plant and related operators not elsewhere classified; metal and mineral-products machine operators; chemical-products machine operators; rubber and plastic products machine operators; rubber and plastic products machine operators; wood products machine operators; printing, binding and paper products machine operators; textile, fur and leather products machine operator; food and related products machine operators; assemblers; other machine operators and assemblers not elsewhere classified; locomotive engine drivers and related workers; motor vehicle drivers and related workers; agricultural and other mobile plant operators; ships' deck crews and related workers; drivers and mobile plant operators not elsewhere classified.
Elementary occupations (1)	Street vendors and related workers; shoe-cleaning and other elementary street services occupations; cleaners and launderers; building caretakers and window and related cleaners; messengers, porters, doorkeepers and related workers; garbage collectors and related workers; elementary sales and services occupations not elsewhere classified; agricultural, fishery and related labourers; agricultural, fishery and related labourers not elsewhere classified; mining and construction labourers; manufacturing labourers; transport labourers and freight handlers; labourers in mining, construction, manufacturing and transport not elsewhere classified.
Domestic workers (1)	Domestic and related helpers.
Occupation unspecified (1)	Armed forces, occupations unspecified; unemployed persons, occupations unspecified; occupations in the informal sector not elsewhere classified; occupations not elsewhere classified; occupations not adequately defined; homemakers; children, not scholars or students (less than 15 years old); scholars, students; pensioners and other not economically active (65 years and older) and labour-disabled (15 to 64 years old) persons; not economically active persons not elsewhere classified; foreign visitors.

The abbreviated description of household expenditure range used in the 2002 SAM are shown in Annexure 5.

Annexure 5: Key between percentiles and annual household expenditure

Percentile	Annual household expenditure R	% of population
P1	1 – 3 492	0 – 5%
P2	3 493 – 7 536	6 – 10%
P3	7 537 – 9 072	11 – 20%
P4	9 073 – 11 304	21 – 30%
P5	11 305 – 12 936	31 – 40%
P6	12 937 – 14 808	41 – 50%
P7	14 809 – 17 298	51 – 60%
P8	17 299 – 23 364	61 – 70%
P9	23 364 – 33 348	71 – 80%
P10	33 349 – 56 700	81 – 90%
P11	56 701 – 70 116	91 – 95%
P12	70 116+	96 – 100%

The abbreviated population groups used in the 2002 SAM are shown in Annexure 6.

Annexure 6: Population codes used in the SAM

Population code	Population group
A	Black African
C	Coloured
I	Indian/Asian
W	White
T	Total

The skill levels used in the SAM are shown in Annexure 7.

Annexure 7: Major occupational groups and skill levels

Major group	Skill level	Description
Legislators	4	Education which begins at the age of 18 or 19, lasts about three, four or more years, and leads to a university or post-graduate university degree.
Professionals	4	
Technicians	3	Education which begins at the age of 17 or 18, lasts about one to four years, and leads to an award not equivalent to a first university degree.
Clerks	2	Secondary education which begins at the age of 13 or 14 and last about five years. A period of on-the-job-training and experience may be necessary.
Service workers	2	
Skilled agricultural workers	2	
Craft workers	2	
Plant and machine operators	2	
Elementary occupations	1	
Domestic workers	1	Primary education which generally begins at the age of 6 or 7 and lasts about 7 years. Including persons without any formal primary education, or with incomplete primary education
Occupation unspecified	1	

Highest levels of education used in a SAM were grouped into seven categories and are shown in Annexure 8.

Annexure 8: Highest level of education

SAM category	Highest level of education
No Schooling	No Schooling
Primary school	Grade 1, grade 2, grade 3, grade 4, grade 5, grade 6 and grade 7
Secondary school	Grade 8, grade 9, grade 10, grade 11, grade 12, NTC I, NTC II and NTC III
Higher	Certificate without grade 12, certificate with grade 12, diploma without grade 12 and diploma with grade 12, degree and postgraduate degree
Unspecified	Labour force who did not specify their highest level of education