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# Statistical release

## P9119.4

# Financial statistics of consolidated general government

2012/2013

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## Key findings

### **Consolidated net change in the stock of cash from the general government sector amounted to a decrease of R59 119 million for the 2012/2013 fiscal year.**

Cash receipts from operating activities amounted to R1 011 418 million and cash payments for operating activities amounted to R1 075 174 million, resulting in a net cash outflow from operating activities of R63 756 million for the 2012/2013 fiscal year ended 31 March 2013. Purchases of non-financial assets amounted to R102 413 million for 2012/2013. Sales of non-financial assets amounted to R2 230 million for the 2012/2013 fiscal year, resulting in a net cash outflow from investments in non-financial assets of R100 182 million. The net acquisition of financial assets other than cash amounted to R28 245 million for 2012/2013. The net incurrence of liabilities amounted to R133 064 million for the 2012/2013 fiscal year, resulting in a net cash inflow from financing activities of R104 819 million. The consolidated net change in the stock of cash for the general government sector amounted to a decrease of R59 119 million for the 2012/2013 fiscal year (see Table A, p.5).

The largest contributor to the total cash payments for operating activities and purchases of non-financial assets (functionally classified) of R1 177 587 million by the general government sector for the 2012/2013 fiscal year was general public services (R276 238 million, contributing 23,5%), followed by education (R229 423 million or 19,5%), social protection (R154 087 million or 13,1%), health (R137 034 million or 11,6%), public order and safety (R127 837 million or 10,9%), economic affairs (R111 401 million or 9,5%), housing and community amenities (R56 120 million or 4,8%), recreation, culture and religion (R39 019 million or 3,3%), defence (R36 918 million or 3,1%) and environmental protection (R9 510 million or 0,8%) (see Table B, p.12, and Figure 5, p.13).

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

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

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

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

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

Cash receipts from operating activities increased by R95 967 million from R915 451 million in 2011/2012 to R1 011 418 million in 2012/2013. This increase was mainly due to an increase in taxes collected by the national government.

The largest contributor to total cash receipts from operating activities for the 2012/2013 fiscal year was taxes (R872 249 million), followed by other receipts (R116 619 million), social contributions (R20 139 million) and grants (R2 412 million).

The increase of R75 920 million in cash receipts of taxes from R796 329 million in 2011/2012 to R872 249 million in 2012/2013 was mainly due to increases in taxes on individuals (R25 340 million), value added tax (R24 014 million), excise tax (R8 757 million) and customs duties (R4 825 million).

Cash payments for operating activities increased by R111 313 million from R963 861 million in 2011/2012 to R1 075 174 million in 2012/2013. The increase was mainly due to increases in compensation of employees, purchases of goods and services and grant payments.

The largest contributor to total cash payments for operating activities for the 2012/2013 fiscal year was compensation of employees (R427 577 million), followed by purchases of goods and services (R278 848 million), social benefits (R135 376 million), interest (R92 889 million), other payments (R73 767 million), grants paid (R44 549 million) and subsidies (R22 168 million) (see Table A, p.5 and Figure 1, p.6).

The increase of R32 198 million in compensation of employees from R395 379 million in 2011/2012 to R427 577 million in 2012/2013 was mainly due to an increase in payments by the provincial governments, the South African Police Service, the Department of Defence and Military Veterans and municipalities.

The increase of R27 039 million in purchases of goods and services from R251 809 million in 2011/2012 to R278 848 million in 2012/2013 was mainly due to increased payments by municipalities, the Gauteng, KwaZulu-Natal and Eastern Cape provincial governments, the National Health Laboratory Service, the Water Trading Entity and the Department of Cooperative Governance and Traditional Affairs.

The increase of R21 128 million in grants from R23 421 million in 2011/2012 to R44 549 million in 2012/2013 was mainly due to an increase in payments to the Southern African Customs Union (SACU).

The increase of R11 951 million in social benefits paid from R123 425 million in 2011/2012 to R135 376 million in 2012/2013 was mainly due to an increase in payments of social grants to households by the Department of Social Development and the Road Accident Fund.

The increase of R11 547 million in interest from R81 342 million in 2011/2012 to R92 889 million in 2012/2013 was mainly due to an increase in interest paid on public debt.

The increase of R5 767 million in other payments from R68 000 million in 2011/2012 to R73 767 million in 2012/2013 was mainly due to increased transfers to households by the National Student Financial Aid Scheme and municipalities.

The increase of R1 684 million in subsidies paid from R20 484 million in 2011/2012 to R22 168 million in 2012/2013 was mainly due to an increase in subsidies paid to public corporations by the Department of Trade and Industry.

The largest contributor to purchases of non-financial assets for the 2012/2013 fiscal year was fixed assets (R100 583 million), followed by non-produced assets (R1 588 million), valuables (R173 million) and inventories (R68 million).

The increase of R7 154 million in purchases of non-financial assets from R95 259 million in 2011/2012 to R102 413 million in 2012/2013 was mainly due to an increase in payments for other constructions by municipalities and the Department of Water Affairs.

**Table A – Economic classification of statement of sources and uses of cash of consolidated general government for the 2011/2012 and 2012/2013 fiscal years (summary)<sup>1</sup>**

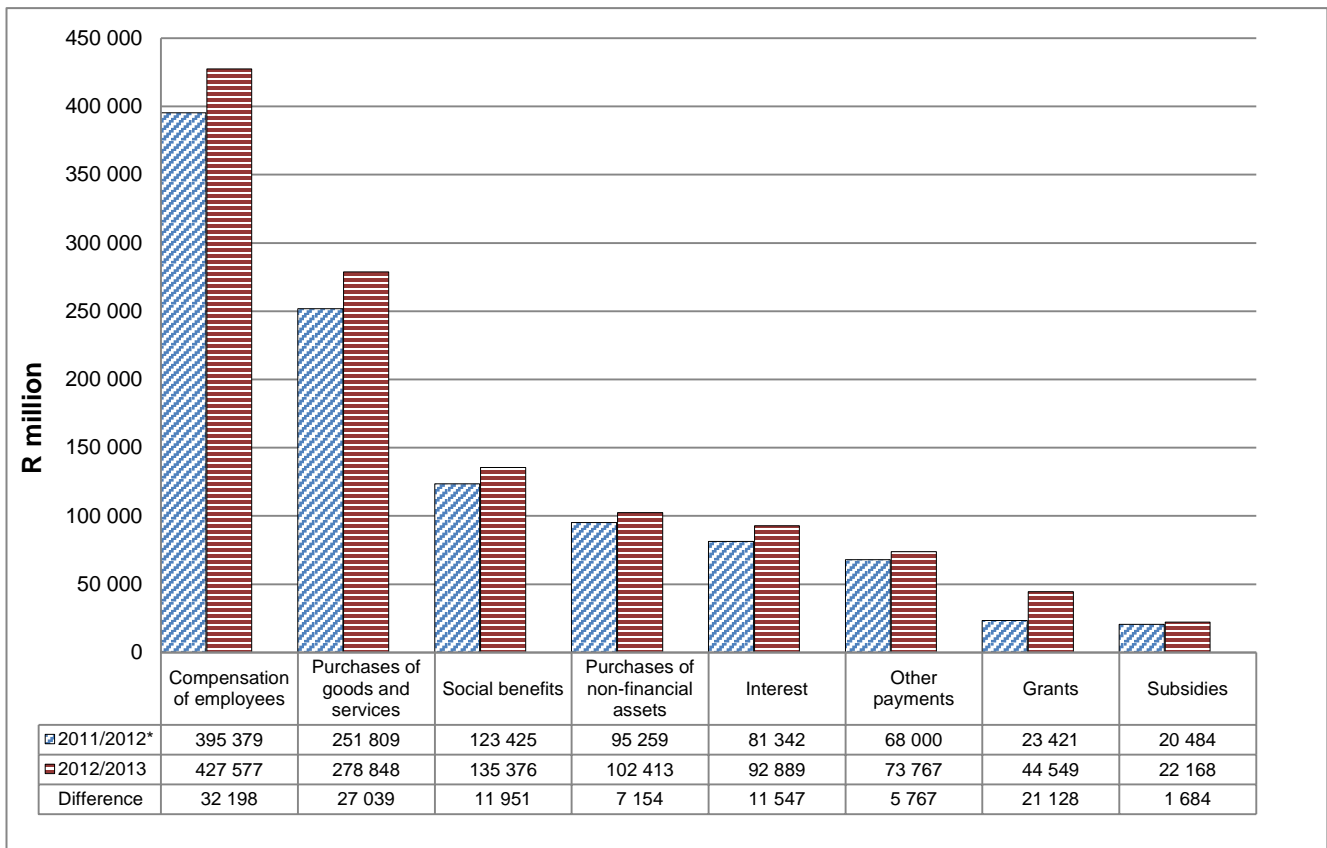
GFS 2001 code	Economic classification of sources and uses of cash	2011/2012 <sup>2</sup>	2012/2013	Change between 2011/2012 and 2012/2013
		R million	R million	R million
	<b>Cash flows from operating activities:</b>			
	Cash receipts from operating activities <b>a</b>	915 451	1 011 418	95 967
11	Taxes	796 329	872 249	75 920
12	Social contributions	16 605	20 139	3 534
13	Grants	2 016	2 412	396
14	Other receipts	100 501	116 619	16 118
	Cash payments for operating activities <b>b</b>	963 861	1 075 174	111 313
21	Compensation of employees	395 379	427 577	32 198
22	Purchases of goods and services	251 809	278 848	27 039
24	Interest	81 342	92 889	11 547
25	Subsidies	20 484	22 168	1 684
26	Grants	23 421	44 549	21 128
27	Social benefits	123 425	135 376	11 951
28	Other payments	68 000	73 767	5 767
	<i>Net cash flow from operating activities: (outflow)/ inflow (a-b)=c</i>	<i>-48 410</i>	<i>-63 756</i>	<i>-15 346</i>
	<b>Cash flows from investments in non-financial assets:</b>			
	Purchases of non-financial assets <sup>3</sup> <b>d</b>	95 259	102 413	7 154
611	Fixed assets	92 248	100 583	8 335
612	Inventories	53	68	15
613	Valuables	25	173	148
614	Non-produced assets	2 933	1 588	-1 345
	Sales of non-financial assets <b>e</b>	2 226	2 230	4
311	Fixed assets	2 196	2 222	26
312	Inventories	0	0	0
313	Valuables	0	0	0
314	Non-produced assets	30	8	-22
	<i>Net cash flow from investments in non-financial assets: (outflow)/ inflow (e-d)=f</i>	<i>-93 033</i>	<i>-100 182</i>	
	<b>CASH SURPLUS/ (DEFICIT) (c+f)=g</b>	<b>-141 442</b>	<b>-163 938</b>	
	<b>Cash flows from financing activities:</b>			
	Net acquisition of financial assets other than cash:			
	cash outflow/ (inflow) <b>h</b>	23 003	28 245	
321	Domestic	22 144	27 364	
322	Foreign	859	881	
	Net incurrence of liabilities: cash (outflow)/ inflow <b>i</b>	222 468	133 064	
331	Domestic	212 757	147 055	
332	Foreign	9 711	-13 991	
	<i>Net cash flow from financing activities: (outflow)/ inflow (i-h)=j</i>	<i>199 465</i>	<i>104 819</i>	
<b>99999</b>	<b>NET CHANGE IN THE STOCK OF CASH (g+j)=k</b>	<b>58 022</b>	<b>-59 119</b>	

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

<sup>2</sup>Revised since the previous publication.

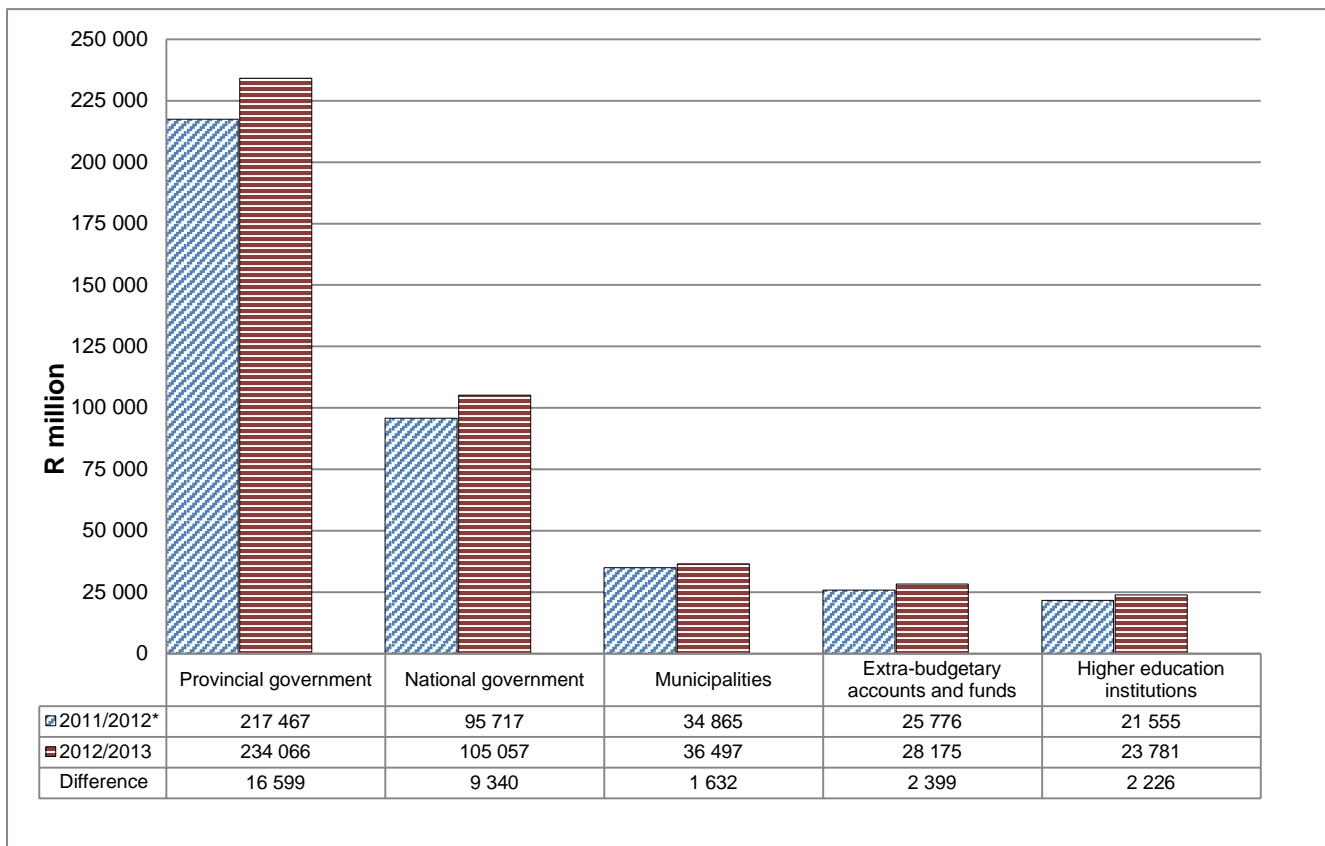
<sup>3</sup>See Figure 4 (on page 9) for the split of purchases of non-financial assets.

**Figure 1 – Economic classification of cash payments for operating activities and purchases of non-financial assets for the 2011/2012 and 2012/2013 fiscal years**



\*Some of the figures have been revised since the previous publication.

**Figure 2 – Compensation of employees by type of general government institution for the 2011/2012 and 2012/2013 fiscal years**

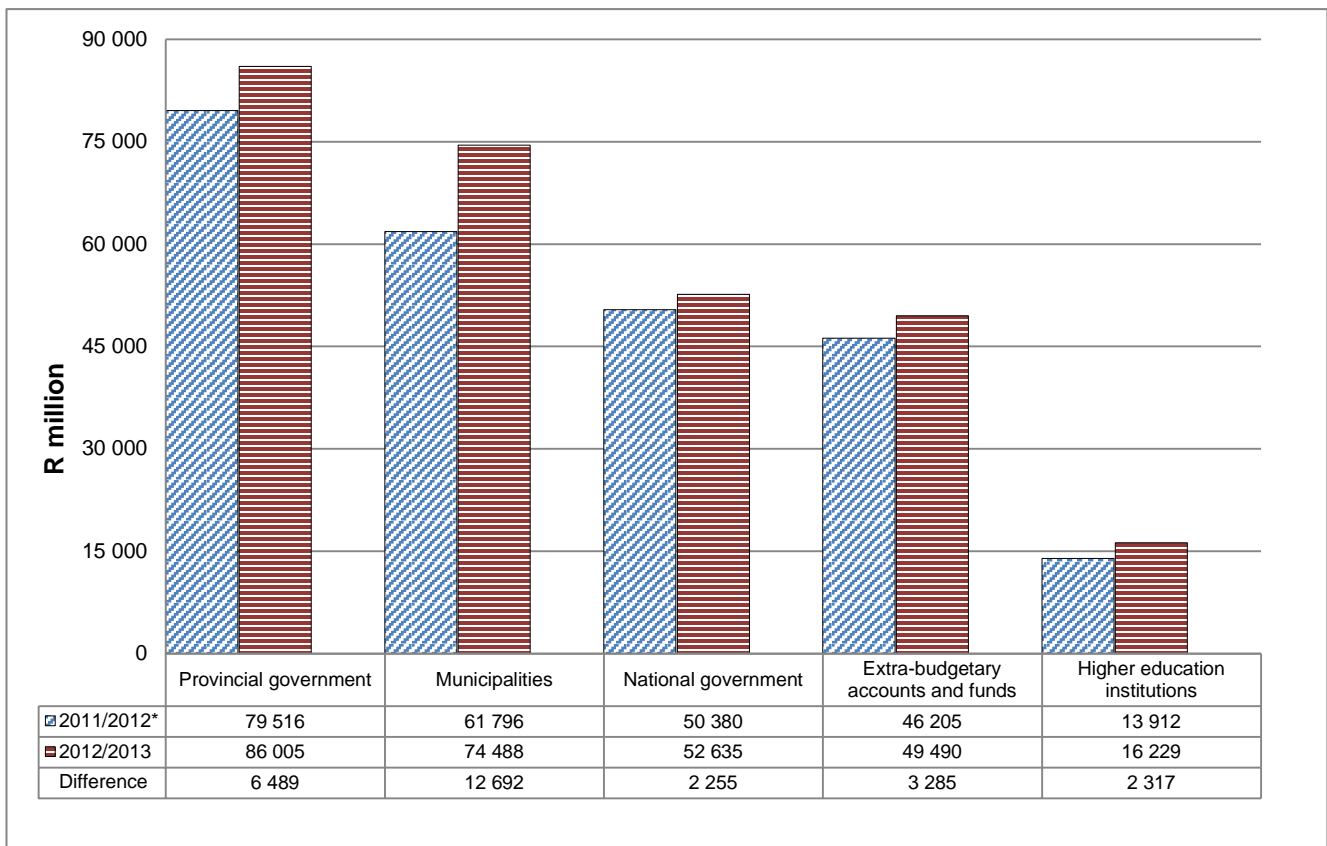


\*Some of the figures have been revised since the previous publication.

Figure 2 shows that total general government expenditure on compensation of employees for the 2012/2013 fiscal year was R427 577 million, with provincial government accounting for the largest proportion of this expenditure (R234 066 million), followed by national government (R105 057 million), municipalities (R36 497 million), extra-budgetary accounts and funds (R28 175 million) and higher education institutions (R23 781 million).



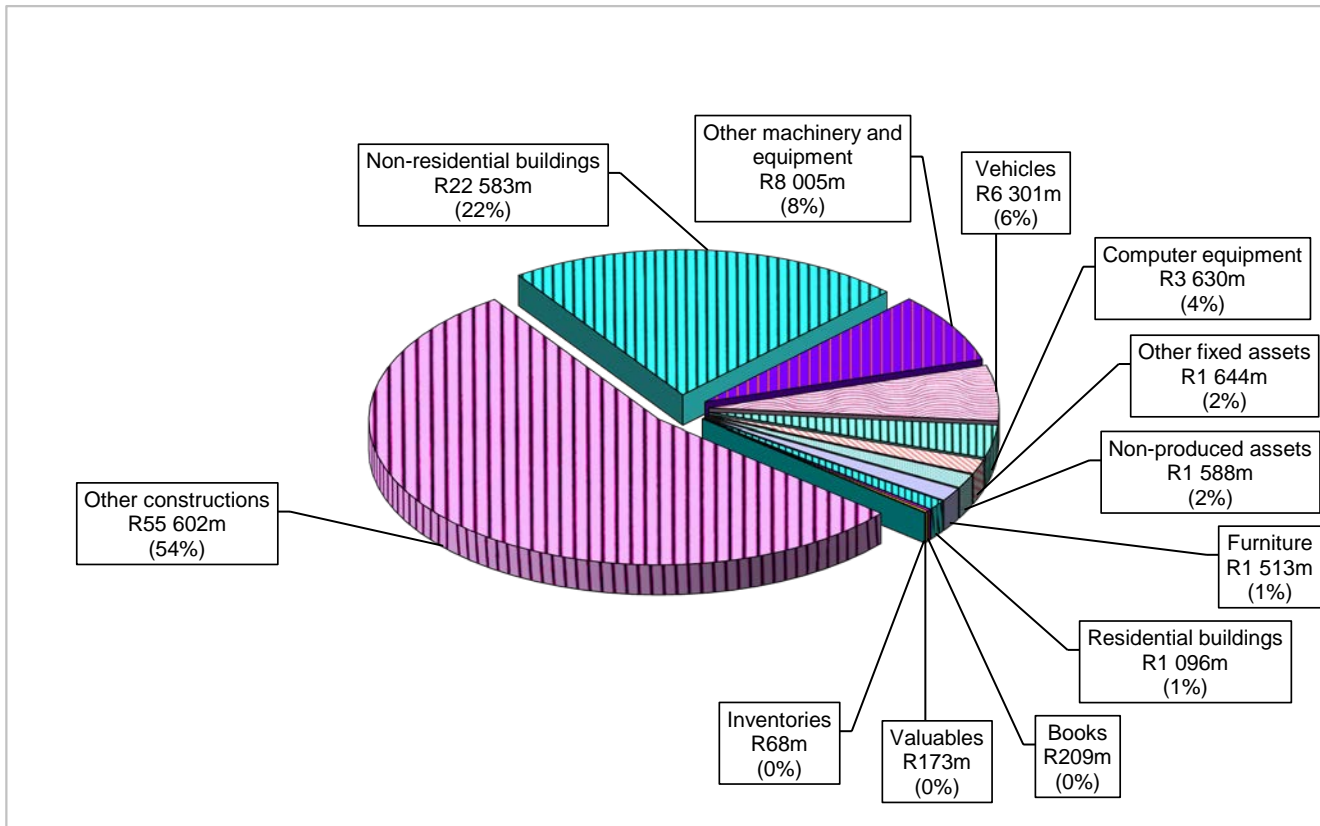
**Figure 3 – Purchases of goods and services by type of general government institution for the 2011/2012 and 2012/2013 fiscal years**



\*Some of the figures have been revised since the previous publication.

Figure 3 shows that total purchases of goods and services by general government for the 2012/2013 fiscal year was R278 848 million, with provincial government spending the largest proportion (R86 005 million), followed by municipalities (R74 488 million), national government (R52 635 million), extra-budgetary accounts and funds (R49 490 million) and higher education institutions (R16 229 million).

**Figure 4 – Economic classification of cash payments for purchases of non-financial assets for the 2012/2013 fiscal year<sup>1</sup>**



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

Figure 4 shows the economic classification of payments for purchases of non-financial assets for the 2012/2013 fiscal year. The total was R102 413 million, with the largest contributor being other constructions (R55 602 million or 54%), followed by non-residential buildings (R22 583 million or 22%), other machinery and equipment (R8 005 million or 8%) and vehicles (R6 301 million or 6%).

## **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 purchases of 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, p.12. 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 provincial government expenditure by functional classification**

Total cash payments for operating activities and purchases of non-financial assets (functionally classified) by the government general sector increased by R118 467 million from R1 059 120 million in 2011/2012 to R1 177 587 million in the 2012/2013 fiscal year.

The increase of R30 322 million in cash payments for executive and legislative organs, financial and fiscal affairs, foreign affairs other than foreign economic aid from R119 080 million in 2011/2012 to R149 402 million in 2012/2013 was mainly due to an increase in transfers from national government to the Southern African Customs Union.

The increase of R18 238 million in cash payments for education from R211 185 million in 2011/2012 to R229 423 million in 2012/2013 was mainly due to increased spending on education services by the KwaZulu-Natal, Eastern Cape, Gauteng, Mpumalanga and Limpopo provincial departments and higher education institutions.

The increase of R13 466 million in cash payments for health from R123 568 million in 2011/2012 to R137 034 million in 2012/2013 was mainly due to increased spending on health services by the KwaZulu-Natal, Gauteng, Limpopo and Western Cape provincial governments and municipalities.

The increase of R13 184 million in cash payments for social protection from R140 903 million in 2011/2012 to R154 087 million in 2012/2013 was mainly due to increased social grants paid to households by the Department of Social Development and the Road Accident Fund.

The increase of R12 236 million in cash payments for public order and safety from R115 601 million in 2011/2012 to R127 837 million in 2012/2013 was mainly due to increased spending by municipalities, the South African Police Service, the Department of Correctional Services and the Department of Justice and Constitutional Development.

The increase of R11 693 million in cash payments for public debt transactions from R76 370 million in 2011/2012 to R88 063 million in 2012/2013 was mainly due to increased payments of interest on public debt.

The increase of R7 902 million in cash payments for housing and community amenities from R48 218 million in 2011/2012 to R56 120 million in 2012/2013 was mainly due to an increase in spending on housing and community development by municipalities, the Gauteng provincial government, the Department of Cooperative Governance and Traditional Affairs and the Social Housing Regulatory Authority, as well as increased spending on water supply by the Water Trading Entity.

The increase of R6 970 million in cash payments for recreation, culture and religion from R32 049 million in 2011/2012 to R39 019 million in 2012/2013 was mainly due to increased spending on recreation, sporting and cultural services by municipalities.

The increase of R1 576 million in cash payments for mining, manufacturing and construction from R6 554 million in 2011/2012 to R8 130 million in 2012/2013 was mainly due to an increase in subsidies by the Department of Trade and Industry to non-financial private enterprises for the funding of the manufacturing development incentives programme.

The increase of R1 570 million in cash payments for general economic, commercial and labour affairs from R15 262 million in 2011/2012 to R16 832 million in 2012/2013 was mainly due to increased transfers to financial public corporations and non-profit institutions serving households by the National Skills Fund and the National Treasury for the implementation of job creation programmes.

The increase of R1 380 million in cash payments for agriculture, forestry, fishing and hunting from R17 082 million in 2011/2012 to R18 462 million in 2012/2013 was mainly due to increased transfers by the Department of Rural Development and Land Reform for settlement of land restitution claims and spending by the KwaZulu-Natal provincial government

The decrease of R2 298 million in cash payments for general services from R28 596 million in 2011/2012 to R26 298 million in 2012/2013 was mainly due to decreased spending on general services by Statistics South Africa and the Department of Home Affairs.

The decrease of R1 051 million in cash payments for transport from R56 070 million in 2011/2012 to R55 019 million in 2012/2013 was mainly due to a once-off cash payment in 2011/2012 by the National Department of Transport to the South African National Roads Agency Limited for the Gauteng Freeway Improvement Project.

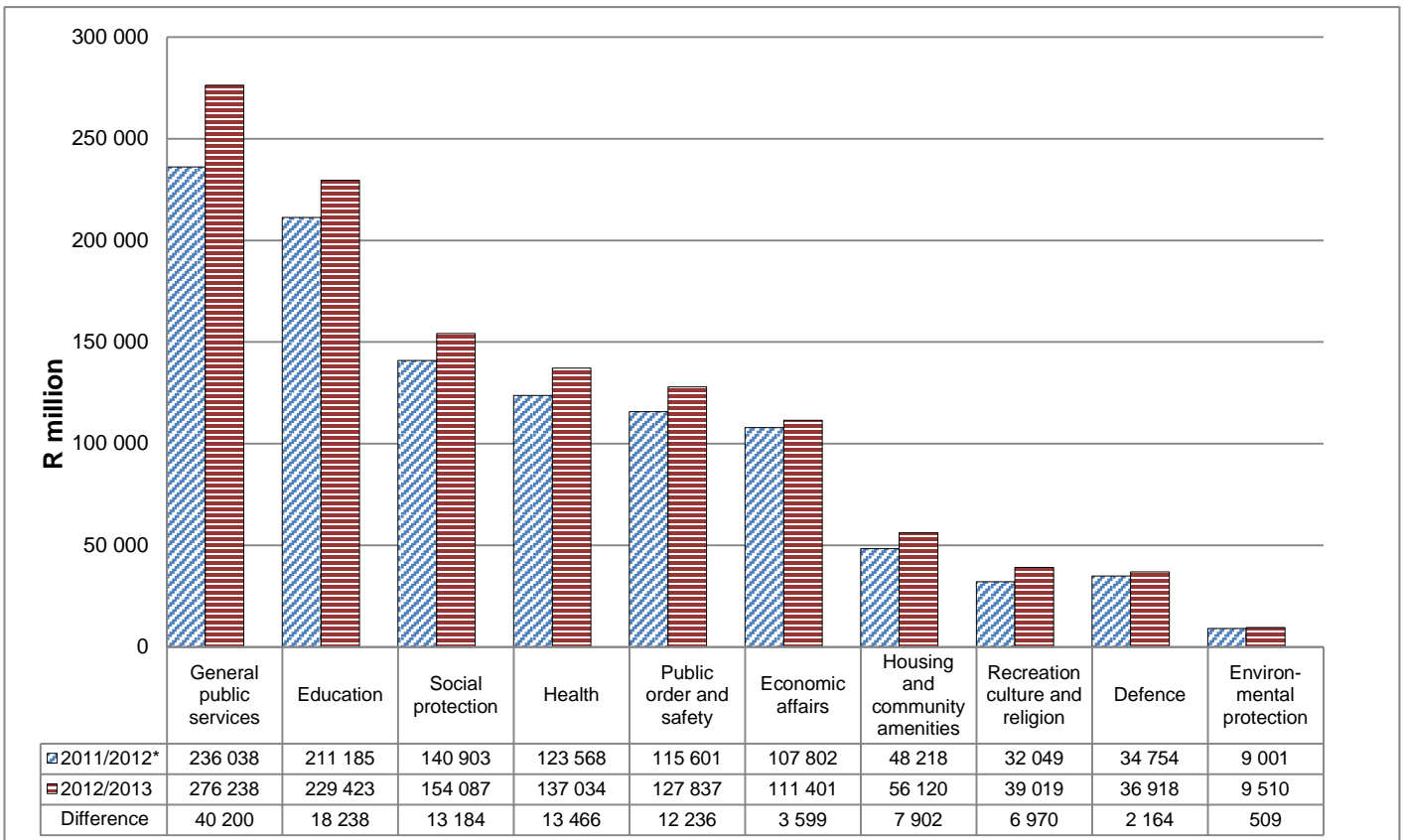
**Table B – Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2011/2012 and 2012/2013 fiscal years (summary)<sup>1</sup>**

GFS 2001 code	Type of service	2011/2012 <sup>2</sup>	2012/2013	Change between 2011/2012 and 2012/2013	Percentage of total cash payments 2012/2013
		R million	R million	R million	%
<b>701</b>	<b>General public services</b>				
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	119 080	149 402	30 322	12,7
7012	Foreign economic aid	1 062	1 783	721	0,2
7013	General services	28 596	26 298	-2 298	2,2
7014	Basic research	5 020	5 149	129	0,4
7015	R&D General public services	251	424	173	0,0
7016	General public services n.e.c.	5 659	5 118	-541	0,4
7017	Public debt transactions (mainly interest)	76 370	88 063	11 693	7,5
7018	Transfers of a general character between different levels of government	0	0	0	0,0
	<b>Total general public services</b>	<b>a 236 038</b>	<b>276 238</b>	<b>40 200</b>	<b>23,5</b>
<b>702</b>	<b>Defence</b>	<b>b 34 754</b>	<b>36 918</b>	<b>2 164</b>	<b>3,1</b>
<b>703</b>	<b>Public order and safety</b>				
7031	Police	80 940	89 369	8 429	7,6
7032	Fire protection services	4 697	6 001	1 304	0,5
7033	Law courts	13 765	15 238	1 473	1,3
7034	Prison	16 200	17 228	1 028	1,5
	<b>Total public order and safety</b>	<b>c 115 601</b>	<b>127 837</b>	<b>12 236</b>	<b>10,9</b>
<b>704</b>	<b>Economic affairs</b>				
7041	General economic, commercial and labour affairs	15 262	16 832	1 570	1,4
7042	Agriculture, forestry, fishing and hunting	17 082	18 462	1 380	1,6
7043	Fuel and energy	4 982	5 362	380	0,5
7044	Mining, manufacturing and construction	6 554	8 130	1 576	0,7
7045	Transport	56 070	55 019	-1 051	4,7
7046	Communications	1 747	1 486	-261	0,1
7047	Other industries	3 349	3 335	-14	0,3
7048	R&D Economic affairs	2 755	2 775	20	0,2
	<b>Total economic affairs</b>	<b>d 107 802</b>	<b>111 401</b>	<b>3 599</b>	<b>9,5</b>
<b>705</b>	<b>Environmental protection</b>	<b>e 9 001</b>	<b>9 510</b>	<b>509</b>	<b>0,8</b>
<b>706</b>	<b>Housing and community amenities</b>	<b>f 48 218</b>	<b>56 120</b>	<b>7 902</b>	<b>4,8</b>
<b>707</b>	<b>Health</b>	<b>g 123 568</b>	<b>137 034</b>	<b>13 466</b>	<b>11,6</b>
<b>708</b>	<b>Recreation, culture and religion</b>	<b>h 32 049</b>	<b>39 019</b>	<b>6 970</b>	<b>3,3</b>
<b>709</b>	<b>Education</b>	<b>i 211 185</b>	<b>229 423</b>	<b>18 238</b>	<b>19,5</b>
<b>710</b>	<b>Social protection</b>	<b>j 140 903</b>	<b>154 087</b>	<b>13 184</b>	<b>13,1</b>
	<b>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)</b>	<b>k 1 059 120</b>	<b>1 177 587</b>	<b>118 467</b>	<b>100,0</b>

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

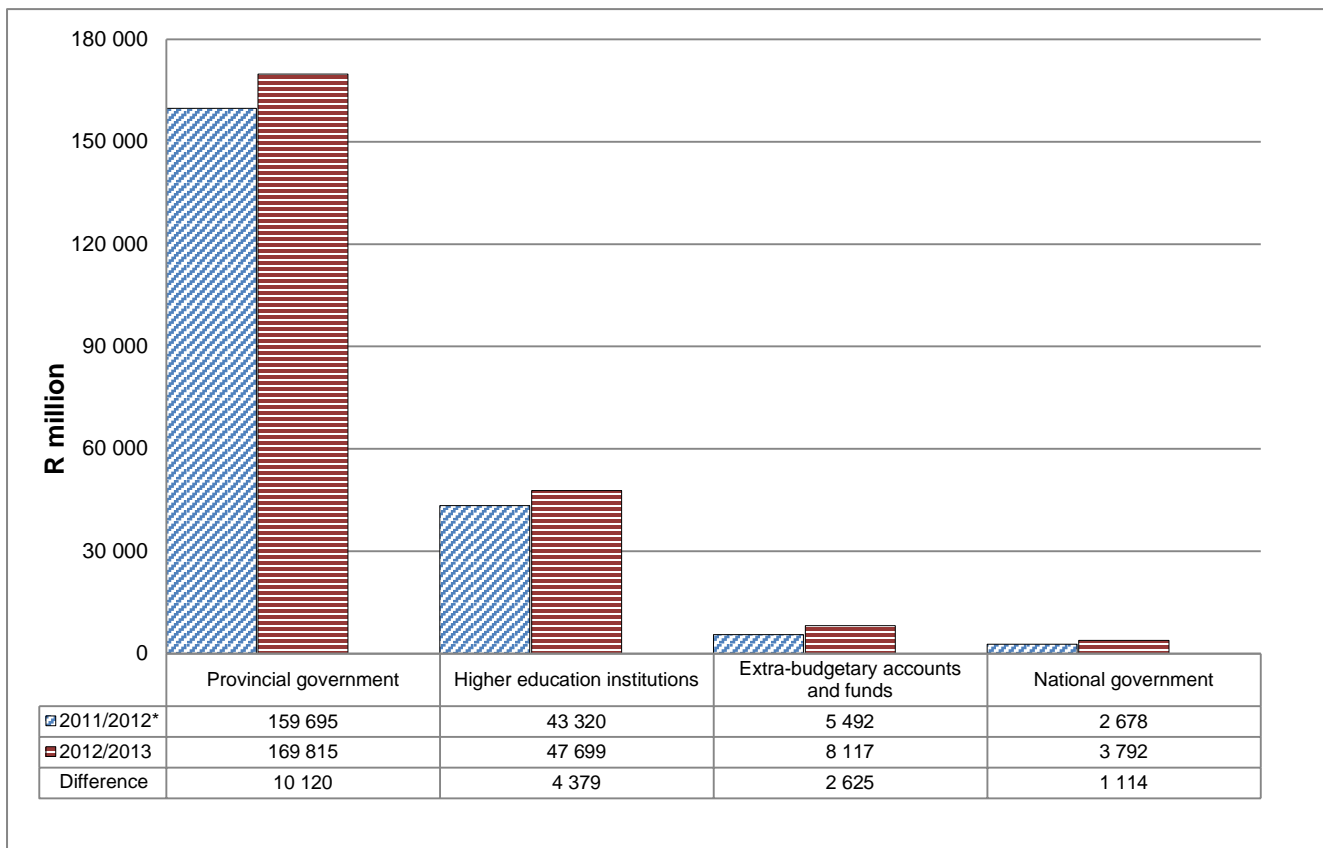
<sup>2</sup>Revised since the previous publication.

**Figure 5 – Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2011/2012 and 2012/2013 fiscal years**



\*Some of the figures have been revised since the previous publication.

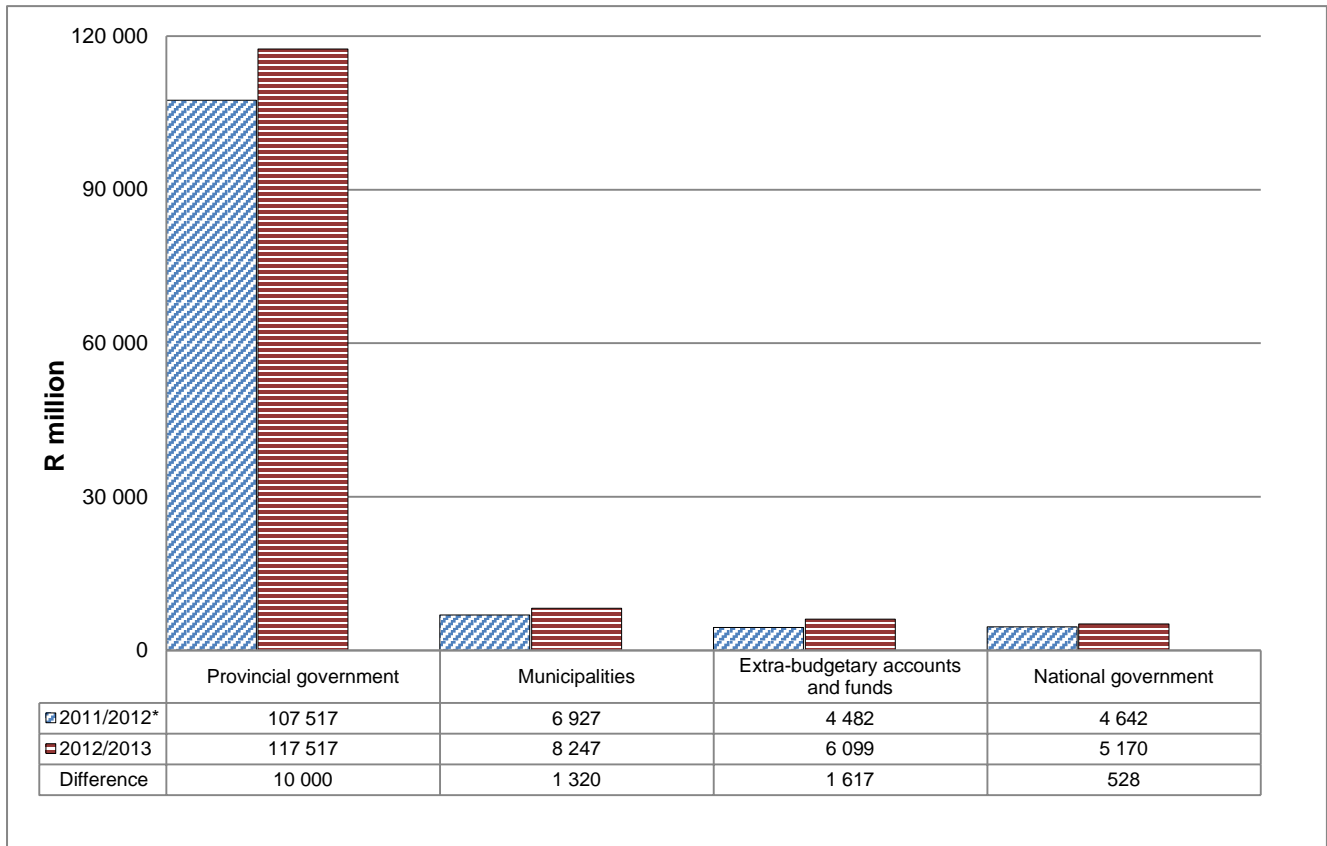
**Figure 6 – Spending on education by type of general government institution for the 2011/2012 and 2012/2013 fiscal years**



\*Some of the figures have been revised since the previous publication.

Figure 6 shows that general government expenditure on education for the 2012/2013 fiscal year was R229 423 million, with provincial government spending the highest amount (R169 815 million), followed by higher education institutions (R47 699 million), extra-budgetary accounts and funds (R8 117 million) and national government (R3 792 million).

**Figure 7 – Spending on health by type of general government institution for the 2011/2012 and 2012/2013 fiscal years**

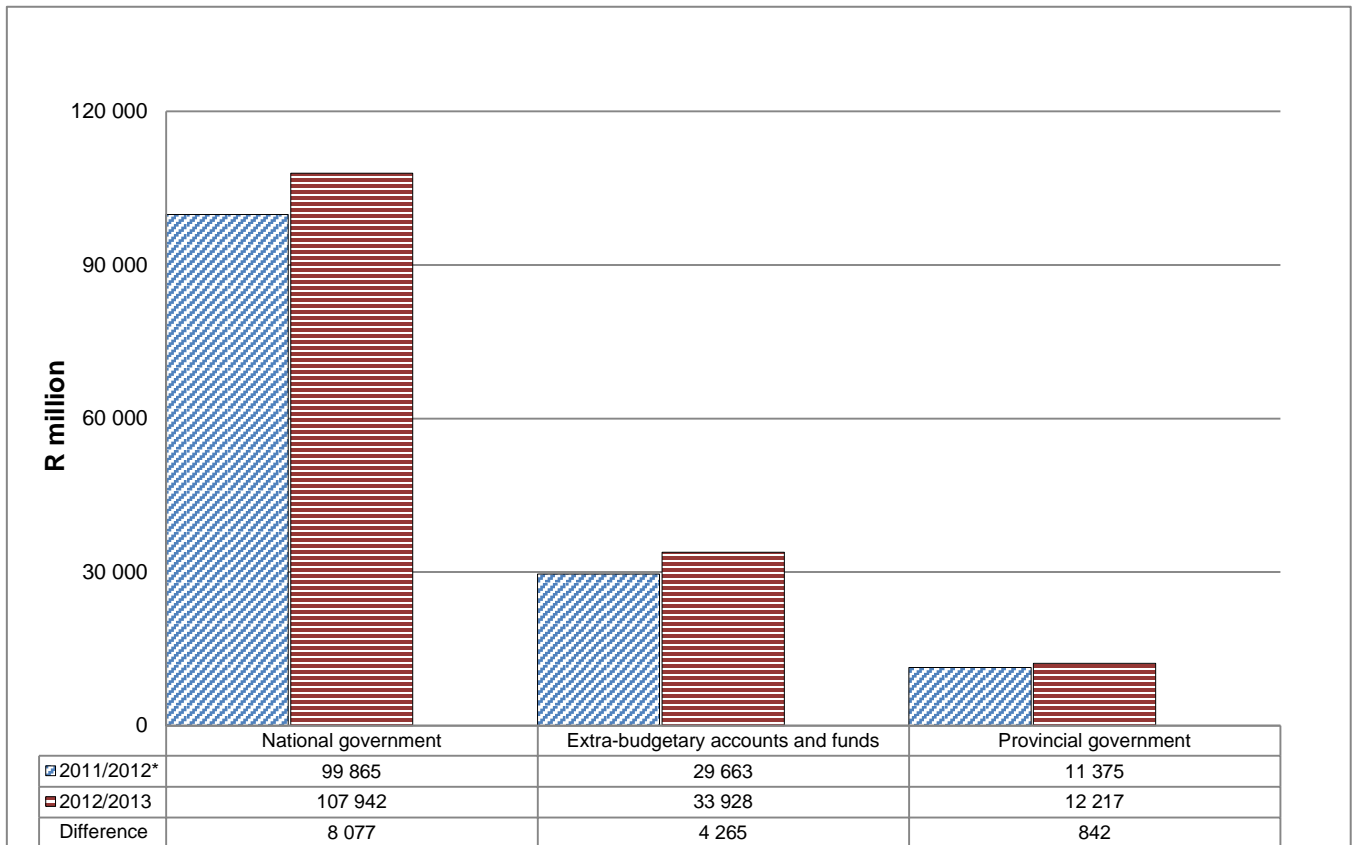


\*Some of the figures have been revised since the previous publication.

Figure 7 shows that general government expenditure on health for the 2012/2013 fiscal year was R137 034 million, with provincial government spending the largest amount (R117 517 million), followed by municipalities (R8 247 million), extra-budgetary accounts and funds (R6 099 million) and national government (R5 170 million).



**Figure 8 – Spending on social protection by type of general government institution for the 2011/2012 and 2012/2013 fiscal years**



\*Some of the figures have been revised since the previous publication.

Figure 8 shows that general government expenditure on social protection for the 2012/2013 fiscal year was R154 087 million, with national government being the highest (R107 942 million), followed by extra-budgetary accounts and funds (R33 928 million) and provincial government (R12 217 million).

**Table C – Contribution of the different types of general government institution to the total consolidated cash payments for operating activities and purchases of non-financial assets by general government for the 2011/2012 and 2012/2013 fiscal years<sup>1</sup>**

Type of general government institution	R million		R million	% of total cash payments	
	2011/2012*	2012/2013	Change between 2011/2012 and 2012/2013	2011/2012*	2012/2013
National government	402 417	457 458	55 041	38,0	38,8
Provincial governments	359 083	384 704	25 621	33,9	32,7
Extra-budgetary accounts and funds	110 884	124 127	13 243	10,5	10,5
Municipalities	143 415	163 600	20 185	13,5	13,9
Higher education institutions	43 320	47 699	4 379	4,1	4,1
<b>Total expenditure</b>	<b>1 059 120</b>	<b>1 177 587</b>	<b>118 467</b>	<b>100,0</b>	<b>100,0</b>

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

\*Revised since the previous publication.

Sources:

- (i) P9101 *Capital expenditure by the public sector for 2013, 2014, 2015 and 2016*
- (ii) P9102 *Financial statistics of extra-budgetary accounts and funds 2012/2013*
- (iii) P9103.1 *Financial statistics of higher education institutions 2012 and 2013*
- (iv) P9114 *Financial census of municipalities June 2012 and June 2013*
- (v) P9119.3 *Financial statistics of national government 2012/2013*
- (vi) P9121 *Financial statistics of provincial government 2012/2013*

**Remarks on the figures in Table C**

The increase of R55 041 million in the expenditure of national government from R402 417 million in 2011/2012 to R457 458 million in 2012/2013 was mainly due to increases in transfers paid by National Treasury to the Southern African Customs Union and cash payments for compensation of employees, interest on public debt and social benefits.

The increase of R25 621 million in the expenditure of provincial governments from R359 083 million in 2011/2012 to R384 704 million in 2012/2013 was mainly due to an increase in cash payments for compensation of employees and purchases of goods and services.

The increase of R20 185 million in the expenditure of municipalities from R143 415 million in 2011/2012 to R163 600 million in 2012/2013 was mainly due to an increase in cash payments for goods and services and purchases of non-financial assets.

The increase of R13 243 million in the expenditure of extra-budgetary accounts and funds from R110 884 million in 2011/2012 to R124 127 million in 2012/2013 was mainly due to an increase in cash payments for goods and services, social benefits and other payments.

The increase of R4 379 million in the expenditure of higher education institutions from R43 320 million in 2011/2012 to R47 699 million in 2012/2013 was mainly due to an increase in cash payments for compensation of employees and goods and services.

## Notes

<b>Forthcoming issues</b>	<b>Issue</b>	<b>Expected release date</b>
	Financial statistics of consolidated general government for 2013/2014	November 2015
<b>Purpose of this statistical release</b>	This statistical release provides financial statistics of the total consolidated general government sector. Cash payments for operating activities and purchases of non-financial assets for the fiscal year were classified economically and functionally.	
<b>Expected changes in next issue</b>	No changes are expected.	

**PJ Lehohla**  
**Statistician-General**

Table D - Statement of sources and uses of cash for the 2012/2013 fiscal year

	R '000
Table 1 Cash receipts from operating activities	1 011 418 206
11 Taxes	872 248 942
12 Social contributions	20 139 051
13 Grants	2 411 525
14 Other receipts	116 618 688

Table D - Statement of sources and uses of cash for the 2012/2013 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)
		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
<b>70</b>	<b>GENERAL GOVERNMENT SERVICES</b>	427 576 813	278 848 001	92 889 419	22 167 696	44 549 155	135 376 255	73 766 944	1 075 174 283
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	40 515 247	72 974 999	90 081 184	743 247	44 527 077	225 698	6 504 369	255 571 821
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	27 287 539	54 960 018	1 908 912	0	42 743 779	23 329	5 625 579	132 549 156
7012	Foreign economic aid	0	0	0	0	1 782 645	0	0	1 782 645
7013	General services	10 625 125	12 994 227	34 568	495	653	201 928	214 107	24 071 103
7014	Basic research	1 059 739	2 433 071	2 869	742 752	0	260	609 728	4 848 419
7015	R&D General public services	82 017	337 029	0	0	0	181	4 410	423 637
7016	General public services n.e.c.	1 460 827	2 250 654	71 543	0	0	0	50 545	3 833 569
7017	Public debt transactions (mainly interest)	0	0	88 063 292	0	0	0	0	88 063 292
7018	Transfers of a general character between different levels of government	0	0	0	0	0	0	0	0
<b>702</b>	<b>DEFENCE</b>	20 460 337	13 705 096	5 900	50 500	0	98 703	146 057	34 466 593
7021	Military defence	17 235 079	12 842 143	0	0	0	98 703	146 057	30 321 982
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	106 581	0	0	0	0	0	106 581
7025	Defence n.e.c.	3 225 258	756 372	5 900	50 500	0	0	0	4 038 030
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	79 485 630	31 571 452	74 748	0	0	418 895	723 993	112 274 718
7031	Police services	55 573 777	18 975 852	36 887	0	0	280 192	417 602	75 284 310
7032	Fire protection services	1 908 609	1 817 018	11 968	0	0	0	15 231	3 752 826
7033	Law courts	9 584 171	4 455 527	1 842	0	0	82 544	155 590	14 279 674
7034	Prisons	11 335 617	4 864 790	0	0	0	56 159	21 172	16 277 738
7035	R&D Public order and safety	13 061	16 019	0	0	0	0	41	29 121
7036	Public order and safety n.e.c.	1 070 395	1 442 246	24 051	0	0	0	114 357	2 651 049

Table D - Statement of sources and uses of cash for the 2012/2013 fiscal year (continued)

Economic classification  Functional classification		Table 2 Cash payments for operating activities							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL  (21 - 28)
		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>19 221 421</b>	<b>30 231 869</b>	<b>85 201</b>	<b>18 655 437</b>	<b>0</b>	<b>397 448</b>	<b>27 956 566</b>	<b>96 547 942</b>
7041	General economic, commercial and labour affairs	4 580 045	6 347 526	3 473	1 594 671	0	6 145	4 000 409	16 532 269
7042	Agriculture, forestry, fishing and hunting	6 310 845	4 725 985	37 628	331 446	0	62 741	4 398 976	15 867 621
7043	Fuel and energy	399 145	298 762	4 653	1 193 343	0	304	3 341 516	5 237 723
7044	Mining, manufacturing and construction	985 113	3 431 270	215	2 823 330	0	2 595	739 353	7 981 876
7045	Transport	4 689 443	11 304 667	26 714	12 577 154	0	39 076	14 936 334	43 573 388
7046	Communication	387 072	847 513	462	56 171	0	386	167 880	1 459 484
7047	Other industries	594 304	2 299 633	11 861	72 922	0	283 469	44 582	3 306 771
7048	R&D Economic affairs	1 275 454	976 513	195	6 400	0	2 732	327 516	2 588 810
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>3 493 035</b>	<b>2 972 017</b>	<b>4 358</b>	<b>619 233</b>	<b>0</b>	<b>1 418 202</b>	<b>148 884</b>	<b>8 655 729</b>
7051	Waste management	123 681	68 643	16	219 834	0	188 338	1 589	602 101
7052	Waste water management	26 952	33 223	0	374 665	0	0	154	434 994
7053	Pollution abatement	90 473	56 863	18	0	0	271	2 491	150 116
7054	Protection of biodiversity and landscape	2 940 617	2 559 904	4 168	24 734	0	828 299	50 515	6 408 237
7055	R&D Environmental protection	89 069	103 896	81	0	0	1 327	1 192	195 565
7056	Environmental protection n.e.c.	222 243	149 488	75	0	0	399 967	92 943	864 716
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>8 677 923</b>	<b>14 944 200</b>	<b>1 798 954</b>	<b>927 489</b>	<b>20 000</b>	<b>809 931</b>	<b>16 890 967</b>	<b>44 069 464</b>
7061	Housing development	2 992 165	2 640 174	122 016	5 567	0	6 682	16 244 292	22 010 896
7062	Community development	3 753 775	6 863 333	37 256	42 631	0	2 165	379 989	11 079 149
7063	Water supply	1 802 850	5 168 457	1 639 500	879 291	20 000	800 831	258 304	10 569 233
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	129 133	272 236	182	0	0	253	8 382	410 186
7066	Housing and community amenities n.e.c.	0	0	0	0	0	0	0	0

Table D - Statement of sources and uses of cash for the 2012/2013 fiscal year (continued)

Economic classification  Functional classification		Table 2 Cash payments for operating activities							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL  (21 - 28)
		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
<b>707</b>	<b>HEALTH</b>	<b>78 166 832</b>	<b>43 598 164</b>	<b>93 517</b>	<b>0</b>	<b>0</b>	<b>313 045</b>	<b>3 060 861</b>	<b>125 232 419</b>
7072	Outpatient services	34 702	36 507	3	0	0	176	10	71 398
70724	Ambulance services	2 974 661	1 311 549	542	0	0	5 270	55 927	4 347 949
7073	Hospital services	51 137 162	20 289 305	18 111	0	0	196 973	602 662	72 244 213
7074	Public health services	22 473 216	15 459 711	70 314	0	0	107 576	2 380 287	40 491 104
7075	R&D Health	656 579	4 919 200	4 471	0	0	0	9 200	5 589 450
7076	Health n.e.c.	890 512	1 581 892	76	0	0	3 050	12 775	2 488 305
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>11 276 512</b>	<b>15 147 208</b>	<b>258 053</b>	<b>378 680</b>	<b>0</b>	<b>25 090</b>	<b>2 609 359</b>	<b>29 694 902</b>
7081	Recreational and sporting services	4 735 780	7 236 523	101 601	42 543	0	2 521	499 899	12 618 867
7082	Cultural services	6 237 257	7 291 015	155 523	63 478	0	21 792	1 071 269	14 840 334
7083	Broadcasting and publishing services	66 030	92 474	254	272 659	0	0	245 035	676 452
7084	Religious and other community services	146 599	454 886	675	0	0	234	790 519	1 392 913
7085	R&D Recreation, culture and religion	0	6 699	0	0	0	0	0	6 699
7086	Recreation, culture and religion n.e.c.	90 846	65 611	0	0	0	543	2 637	159 637
<b>709</b>	<b>EDUCATION</b>	<b>157 073 757</b>	<b>45 810 637</b>	<b>291 149</b>	<b>793 110</b>	<b>535</b>	<b>790 465</b>	<b>10 674 902</b>	<b>215 434 555</b>
7091	Pre-primary and primary education	61 952 385	10 240 225	100	471 416	0	433 126	25 287	73 122 539
7092	Secondary education	50 813 352	5 614 797	111	321 694	0	253 222	141 203	57 144 379
7093	Post-secondary non-tertiary education (e.g. ABET)	4 596 558	3 586 757	235	0	0	10 291	263 463	8 457 304
7094	Tertiary education	23 868 421	16 296 358	235 821	0	0	312	9 611 819	50 012 731
7095	Education not definable by level	1 443 565	727 350	0	0	0	3 507	15 772	2 190 194
7096	Subsidiary services to education	11 718	370 030	0	0	0	0	0	381 748
7097	R&D Education	2 563	39 616	0	0	0	0	0	42 179
7098	Education n.e.c.	14 385 195	8 935 504	54 882	0	535	90 007	617 358	24 083 481

Table D - Statement of sources and uses of cash for the 2012/2013 fiscal year (continued)

Economic classification		Table 2 Cash payments for operating activities							
		21	22	24	25	26	27	28	TOTAL
		Compensation of employees	Purchases of goods and services	Interest	Subsidies	Grants	Social benefits	Other payments	(21 - 28)
Functional classification		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
710	<b>SOCIAL PROTECTION</b>	9 206 119	7 892 359	196 355	0	1 543	130 878 778	5 050 986	153 226 140
7101	Sickness and disability	414 017	1 365 735	167 959	0	0	20 278 424	318 338	22 544 473
7102	Old age	124 793	100 317	0	0	1 543	42 177 904	1 123 301	43 527 858
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	717 970	192 918	0	0	0	45 401 436	2 312 827	48 625 151
7105	Unemployment	638 218	589 539	0	0	0	6 045 480	0	7 273 237
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	392 478	268 435	0	0	0	448	357 892	1 019 253
7108	R&D Social protection	19 101	47 830	0	0	0	4	67	67 002
7109	Social protection n.e.c.	6 899 542	5 327 585	28 396	0	0	16 975 082	938 561	30 169 166



Table D - Statement of sources and uses of cash for the 2012/2013 fiscal year (continued)

Economic classification		Table 3 Purchases of non-financial assets				
		611	612	613	614	TOTAL
		Fixed assets	Inventories	Valuables	Non-produced assets	(611 - 614)
Functional classification		R '000	R '000	R '000	R '000	R '000
<b>70</b>	<b>GENERAL GOVERNMENT SERVICES</b>	100 583 124	68 333	173 440	1 587 712	102 412 609
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	20 364 084	3 490	61 048	237 684	20 666 306
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	16 571 766	7	55 634	225 163	16 852 570
7012	Foreign economic aid	0	0	0	0	0
7013	General services	2 218 794	192	13	8 258	2 227 257
7014	Basic research	297 691	3 291	0	0	300 982
7015	R&D General public services	657	0	0	0	657
7016	General public services n.e.c.	1 275 176	0	5 401	4 263	1 284 840
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
<b>702</b>	<b>DEFENCE</b>	2 446 869	0	0	4 100	2 450 969
7021	Military defence	1 797 692	0	0	0	1 797 692
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.	649 177	0	0	4 100	653 277
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	15 487 696	1 212	37 740	35 210	15 561 858
7031	Police services	10 096 339	48	24 693	23 037	10 144 117
7032	Fire protection services	2 232 313	0	8 359	7 799	2 248 471
7033	Law courts	956 826	1 164	0	0	957 990
7034	Prisons	950 018	0	0	0	950 018
7035	R&D Public order and safety	264	0	0	0	264
7036	Public order and safety n.e.c.	1 251 936	0	4 688	4 374	1 260 998

Table D - Statement of sources and uses of cash for the 2012/2013 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
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>13 606 592</b>	<b>28 414</b>	<b>134</b>	<b>1 218 328</b>	<b>14 853 468</b>
7041	General economic, commercial and labour affairs	298 613	1 051	134	0	299 798
7042	Agriculture, forestry, fishing and hunting	1 385 399	2 007	0	1 206 944	2 594 350
7043	Fuel and energy	124 034	32	0	0	124 066
7044	Mining, manufacturing and construction	122 883	24 789	0	0	147 672
7045	Transport	11 434 083	174	0	11 384	11 445 641
7046	Communication	26 649	66	0	0	26 715
7047	Other industries	28 305	295	0	0	28 600
7048	R&D Economic affairs	186 626	0	0	0	186 626
7049	Economic affairs n.e.c.	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>830 614</b>	<b>12 924</b>	<b>0</b>	<b>10 303</b>	<b>853 841</b>
7051	Waste management	25 877	0	0	0	25 877
7052	Waste water management	492	0	0	0	492
7053	Pollution abatement	26 074	0	0	0	26 074
7054	Protection of biodiversity and landscape	639 996	12 924	0	10 303	663 223
7055	R&D Environmental protection	62 118	0	0	0	62 118
7056	Environmental protection n.e.c.	76 057	0	0	0	76 057
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>12 014 301</b>	<b>0</b>	<b>18 647</b>	<b>17 396</b>	<b>12 050 344</b>
7061	Housing development	2 197 261	0	6 034	5 629	2 208 924
7062	Community development	3 477 545	0	12 613	11 767	3 501 925
7063	Water supply	6 334 145	0	0	0	6 334 145
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	5 350	0	0	0	5 350
7066	Housing and community amenities n.e.c.	0	0	0	0	0

Table D - Statement of sources and uses of cash for the 2012/2013 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
<b>707</b>	<b>HEALTH</b>	<b>11 777 904</b>	<b>1 405</b>	<b>11 344</b>	<b>10 752</b>	<b>11 801 405</b>
7072	Outpatient services	1 677	0	0	0	1 677
70724	Ambulance services	316 464	0	0	0	316 464
7073	Hospital services	5 991 319	0	0	0	5 991 319
7074	Public health services	5 172 414	0	11 344	10 583	5 194 341
7075	R&D Health	187 218	1 405	0	169	188 792
7076	Health n.e.c.	108 812	0	0	0	108 812
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>9 245 143</b>	<b>768</b>	<b>43 507</b>	<b>35 028</b>	<b>9 324 446</b>
7081	Recreational and sporting services	4 748 489	155	17 354	16 182	4 782 180
7082	Cultural services	4 480 696	540	26 153	18 846	4 526 235
7083	Broadcasting and publishing services	5 480	73	0	0	5 553
7084	Religious and other community services	8 407	0	0	0	8 407
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	2 071	0	0	0	2 071
<b>709</b>	<b>EDUCATION</b>	<b>13 962 723</b>	<b>13 789</b>	<b>1 020</b>	<b>11 207</b>	<b>13 988 739</b>
7091	Pre-primary and primary education	2 899 295	0	0	6	2 899 301
7092	Secondary education	1 025 740	0	0	0	1 025 740
7093	Post-secondary non-tertiary education (e.g. ABET)	81 464	0	0	0	81 464
7094	Tertiary education	5 125 941	13 789	1 018	4 652	5 145 400
7095	Education not definable by level	3 479	0	0	0	3 479
7096	Subsidiary services to education	149	0	0	0	149
7097	R&D Education	30	0	0	0	30
7098	Education n.e.c.	4 826 625	0	2	6 549	4 833 176

Table D - Statement of sources and uses of cash for the 2012/2013 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
<b>710</b>	<b>SOCIAL PROTECTION</b>	847 198	6 331	0	7 704	861 233
7101	Sickness and disability	28 419	0	0	0	28 419
7102	Old age	37 490	0	0	0	37 490
7103	Survivors	0	0	0	0	0
7104	Family and children	67 041	0	0	0	67 041
7105	Unemployment	8 371	0	0	0	8 371
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	53 107	0	0	0	53 107
7108	R&D Social protection	112	0	0	0	112
7109	Social protection n.e.c.	652 658	6 331	0	7 704	666 693

Table D - Statement of sources and uses of cash for the 2012/2013 fiscal year (continued)

	R '000
Table 4 Sale of non-financial assets	2 230 431
311 Fixed assets	2 222 533
312 Inventories	0
313 Valuables	100
314 Non-produced assets	7 798

Table D - Statement of sources and uses of cash for the 2012/2013 fiscal year (continued)

	R '000
Table 5 Net acquisition of financial assets other than cash	28 244 719
321 Domestic	27 363 853
322 Foreign	880 866

Table D - Statement of sources and uses of cash for the 2012/2013 fiscal year (concluded)

	R '000
Table 6 Net incurrence of liabilities	133 063 633
331 Domestic	147 054 799
332 Foreign	-13 991 166

**Annexure A: Information on disaggregated tables available on Stats SA's website****Tables**

- Table 1 Economic classification of cash receipts from operating activities for the 2012/2013 fiscal year
- Table 2 Economic and functional classification of cash payments for operating activities for the 2012/2013 fiscal year
- Table 3 Economic and functional classification of the purchases of non-financial assets for the 2012/2013 fiscal year
- Table 4 Economic classification of the sales of non-financial assets for the 2012/2013 fiscal year
- Table 5 Economic classification of the net acquisition of financial assets other than cash for the 2012/2013 fiscal year
- Table 6 Economic classification of the net incurrence of liabilities for the 2012/2013 fiscal year
- Table 7 Economic and functional classification of cash payments from operating activities for the 2012/2013 fiscal year: Government consumption cash payments divided between individual and collective services
- Table 8 Economic and functional classification of cash payments from operating activities for the 2012/2013 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 the transactions of consolidated general government for the 2012/2013 fiscal year, ended 31 March 2013. The financial year of higher education institutions ends on 31 December and the municipalities' financial year ends on 30 June. For the purpose of consolidation estimates used in this publication have been adjusted from financial year ends to the fiscal year ending on 31 March.

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

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

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

### Methodology

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

- national revenue fund;
- extra-budgetary accounts and funds of the national and provincial governments;
- provincial revenue funds;
- higher education institutions; and
- municipalities (non-trading services).

### Scope of the financial statistics of consolidated general government

The following statistical releases were used:

- *Financial statistics of national government 2012/2013* (P9119.3) published on 25 June 2014;
- *Financial statistics of provincial government 2012/2013* (P9121) published on 29 September 2014;
- *Financial statistics of extra-budgetary accounts and funds 2012/2013* (P9102) published on 27 August 2014;
- *Financial statistics of higher education institutions 2012 and 2013* (P9103.1), 2012 published on 15 October 2013 and 2013 published on 15 October 2014;
- *Financial census of municipalities* for the year ended 30 June 2013 (P9114), published on 30 June 2014 and *Financial census of municipalities* for the year ended 30 June 2012 (P9114), published on 26 June 2013; and
- *Capital expenditure by the public sector* for 2013, 2014, 2015 and 2016 (P9101), published on 31 July 2014.

**Classification**

Transactions of cash receipts from operating activities, sales of non-financial assets, net acquisition of financial assets other than cash and net incurrence of liabilities are classified economically only. Transactions of cash payments for operating activities and purchases of non-financial assets are classified economically and functionally according to the standard classification of the International Monetary Fund (IMF).

**Economic classification**

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

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

- **Cash receipts from operating activities**

- Taxes
- Social contributions
- Grants
- Other receipts

- **Cash payments for operating activities**

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

- **Purchases of non-financial assets (including capitalised goods and services)**

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

- **Sales of non-financial assets**

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

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

- Domestic
- Foreign

- **Net incurrence of liabilities**

Domestic  
Foreign

**Functional classification**

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

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

- **General public services**

Executive and legislative organs, 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 debt transactions (mainly interest)  
Transfers of a general character between different levels of government

- **Defence**

Military defence  
Civil defence  
Foreign military aid  
R&D Defence  
Defence n.e.c.

- **Public order and safety**

Police services  
Fire protection services  
Law courts  
Prisons  
R&D Public order and safety  
Public order and safety n.e.c.

- **Economic affairs**

General economic, commercial and labour affairs  
Agriculture, forestry, fishing and hunting  
Fuel and energy  
Mining, manufacturing and construction  
Transport  
Communication  
Other industries  
R&D Economic affairs  
Economic affairs n.e.c.

- **Environmental protection**

Waste management  
Waste water management  
Pollution abatement  
Protection of biodiversity and landscape  
R&D Environmental protection  
Environmental protection n.e.c.

- **Housing and community amenities**

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

- **Health**

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

- **Recreation, culture and religion**

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

- **Education**

Pre-primary and primary education  
Secondary education  
Postsecondary 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.

**Individual and collective services**

The disaggregated data (Tables 1 to 10) also include tables in which government consumption expenditure is split into individual and collective services (see Table 7 as listed in Annexure A, p.31). These categories are recommended by the 1993 System of National Accounts (SNA).

**Subsidies on products and subsidies on production**

The breakdown of subsidies into subsidies on products and subsidies on production is provided (see Table 8 as listed in Annexure A, p.31). These categories are recommended by the 1993 System of National Accounts (SNA).

**Comparability with the previous year**

The previous P9119.4 and current P9119.4 are generally comparable subject to the scope being adjusted for closure, new institutions and reclassifications.

**a. The following graphs have been included in this statistical release for the first time:**

- i) Figure 2: Compensation of employees by type of general government institution
- ii) Figure 3: Purchases of goods and services by type of general government institution
- iii) Figure 6: Spending on education by type of general government institution
- iv) Figure 7: Spending on health by type of general government institution
- v) Figure 8: Spending on social protection by type of general government institution

**b. Extra-budgetary accounts and funds**

Extra-budgetary accounts and funds refer to accounts and funds of national and provincial governments which are not included in normal budget totals and do not operate through normal budgetary procedures, and are financed or managed by national and provincial governments. These institutions compile their own financial statements. The following accounts and funds are included in the statistical release for the first time due to the merger of some extra-budgetary institutions, newly identified extra-budgetary institutions and economic institutional sector reclassification by the Public Sector Classification Committee (PSCC):

The following accounts and funds are included in this statistical release for the first time:

- Companies Tribunal;
- Co-operative Banks Development Agency;
- National Consumer Commission;
- Office of the Pension Funds Adjudicator;
- Private Security Industry Regulatory Authority;
- Quality Council for Trades and Occupations; and
- Road Traffic Infringement Agency.

The following accounts and funds are now excluded from this statistical release:

- Invest North West (reclassified);
- King George V Silver Fund for Tuberculosis (reclassified);
- South African Micro Finance Apex Fund (merged with Khula Enterprise to form Small Enterprise Finance Agency);

- Trade and Investment Limpopo (merged with Limpopo Development Corporation to form Limpopo Enterprise Development Agency); and
- Western Cape Provincial Development Council (closed).

**c. Municipalities**

The “Financial census of municipalities” (P9114) statistical release was used to compile the municipalities’ portion of this release. The information for the 2012/2013 financial year is preliminary and may be revised in the next P9119.4 publication. The amounts shown under cash flows from financing activities for municipalities include cash flows from financing activities of trading services. Due to the way municipal activities are recorded, the separation of cash flows of financing activities between trading services and rates and general services is not available.

**The Public Sector Classification Committee (PSCC)**

The Public Sector Classification Committee (PSCC) consists of the South African Reserve Bank (SARB), National Treasury (NT) and Statistics South Africa (Stats SA). 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 that has taken place for the year ended 31 March 2013 has been completed. Currently the PSCC is classifying the public-sector institutions for the year ended 31 March 2014.

**Related publications**

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

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

**Symbols and abbreviations**

- GAMAP Generally Accepted Municipal Accounting Practice
- GFS Government Finance Statistics, 2001
- GRAP Generally Recognised Accounting Practice
- IMF International Monetary Fund
- NHLS National Health Laboratory Service
- NSFAS National Student Financial Aid Scheme
- NT National Treasury
- NPISH Non-profit institutions serving households
- PSCC Public Sector Classification Committee
- RAF Road Accident Fund
- R&D Research and development
- RSA Republic of South Africa
- SARB South African Reserve Bank
- SACU Southern African Custom Union
- SAPS South African Police Service
- SARS South African Revenue Service
- SNA System of National Accounts, 1993
- Stats SA Statistics South Africa

<b>Revisions</b>	Revisions to 2011/2012 data are indicated by footnotes in Tables A and B. Revisions are due to improved classification of data.
<b>Glossary</b>	
<b>Accrual basis of recording</b>	Accrual basis of recording means that flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished.
<b>Buildings and structures</b>	Consist of dwellings, non-residential buildings and other structures.
<b>Capital expenditure</b>	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.
<b>Capital transfers</b>	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.
<b>Cash basis of recording</b>	Cash basis of recording means that transactions are captured when cash is received or when cash payments are made.
<b>Collective services</b>	Services provided collectively to the community, particularly applicable to services such as general administration, public order or safety and economic services.
<b>Compensation of employees</b>	Compensation of employees is the total remuneration, in cash or in kind, payable to a government employee in return for work done during the accounting period, except work connected with own account capital formation. It includes both wages and salaries and social contributions.
<b>Cultivated assets</b>	Consist of animals and plants that are used repeatedly or continuously for more than one year to produce other goods or services.
<b>Dwellings</b>	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.
<b>Economic classification</b>	A measure of the nature and economic effect of government operations on the economy of the country.

<b>Extra-budgetary accounts and funds</b>	Extra-budgetary accounts and funds refer to accounts and funds of national and provincial governments not included in normal budget totals and which do not operate through normal budgetary procedures e.g. trading accounts and general government accounts.
<b>Financial assets</b>	Financial assets consist of financial claims which entitles one unit (the owner of the asset i.e., the creditor) to receive one or more payments from a second unit (the debtor) according to the terms and conditions specified in a contract between the two units.
<b>Financial public corporations</b>	Units primarily engaged in both incurring liabilities and acquiring financial assets in the market. Note: Financial institutions are 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 financial intermediaries.
<b>Fixed assets</b>	Fixed assets are produced assets that are used repeatedly or continuously in production processes for more than one year.
<b>Functional classification</b>	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.
<b>GFS Manual (2001)</b>	The manual describes a specialised macroeconomic statistical system (Government Finance Statistics system) designed to support fiscal analysis.
<b>Government consumption expenditure</b>	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.
<b>Grants</b>	Grants are non-compulsory current or capital transfers from one government unit to another government unit or an international organisation. Current grants are those made for purposes of current expense and are not linked to or conditional on the acquisition of an asset by the recipient. Capital grants involve the acquisition of assets by the recipient.
<b>Higher education</b>	All learning programmes leading to qualifications higher than grade 12 or its equivalent in terms of the National Qualifications Framework as contemplated in the South African Qualification Authority Act, 1995 (Act No. 58 of 1995).
<b>Higher education institutions</b>	(Section 1 of Act No.63, 2002).Any institution that provides higher education on a full-time, part-time or distance basis and which is (a) merged, established or deemed to be established as a public higher education institution under this Act; (b) declared as a public higher education institution under this Act; or (c) registered or [conditionally] provisionally registered as a private higher education institution.
<b>Households</b>	Household may be defined as individuals or a small group of persons who share the same living accommodation, pool some or all of their income and wealth, and consume certain types of goods and services collectively.



<b>Individual services</b>	Community and social services, such as education, health and welfare, rendered to individuals or a small group of persons.
<b>Intangible fixed assets</b>	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.
<b>Inventories</b>	Inventories are goods and services held by producers for sale, use in production, or other use at a later date.
<b>Liabilities</b>	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.
<b>Machinery and equipment</b>	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.
<b>Miscellaneous and unidentified revenue</b>	Miscellaneous and unidentified revenue are all revenues that do not fit into any other category or any revenues for which adequate information is not available to permit their classification elsewhere
<b>Non-financial public corporations</b>	Government owned and/or controlled units, which sell industrial or commercial goods and services to the public on a large scale.
<b>Non-produced assets</b>	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.
<b>Non-profit institutions serving households (NPISH)</b>	Non-profit institutions which are mainly engaged in non-market production and serve households.
<b>Non-residential buildings</b>	All buildings other than dwellings. Examples of types of buildings included in this category are office buildings, schools, hospitals, buildings for public entertainment, warehouse and industrial buildings, commercial buildings, hotels and restaurants.
<b>Other structures</b>	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.
<b>Residential buildings</b>	All buildings that are used entirely or primarily as residences and include flats, hostels and nursing homes.
<b>Social benefits</b>	Social benefits are transfers in cash or in kind to protect the entire population or specific segment of it against certain social risks.

<b>Social contributions</b>	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.
<b>Statutory appropriations</b>	Statutory appropriations are amounts appropriated to be spent in terms of statutes and not requiring appropriation by vote.
<b>Subsidies</b>	Subsidies are current unrequited payments that government units pay 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.
<b>Subsidies on production</b>	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.
<b>Subsidies on products</b>	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.
<b>Tax revenue</b>	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.
<b>Valuables</b>	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.
<b>Value added tax</b>	A tax on goods or services collected in stages by enterprises but which is ultimately charged in full to the final purchasers.
<b>Vote</b>	Vote is an appropriation voted by parliament government sector.
<b>Wages and salaries</b>	Wages and salaries include primarily basic wages, salaries, services and other bonuses, allowances (including car allowances), overtime payments and housing subsidies. (see compensation of employees)
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