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Statistical release

P9102

Financial statistics of extra-budgetary accounts and funds

2013/2014

**Embargoed until:
18 August 2015
11:30**

Enquiries:

User Information Services
+27 12 310 8600

Forthcoming issue:

2014/2015

Expected release date

August 2016

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Key findings

The net change in the stock of cash from the national and provincial extra-budgetary accounts and funds amounted to R4 291 million for the 2013/2014 fiscal year.

Cash receipts from operating activities amounted to R178 869 million and cash payments for operating activities amounted to R145 485 million. This resulted in a net cash inflow from operating activities of R33 384 million for the 2013/2014 fiscal year ending 31 March 2014. Purchases of non-financial assets amounted to R12 439 million for the 2013/2014 fiscal year. Sales of non-financial assets amounted to R997 million for the 2013/2014 fiscal year, resulting in a net cash outflow from investments in non-financial assets of R11 442 million. The net acquisition of financial assets other than cash amounted to R17 888 million for the 2013/2014 fiscal year. The net incurrence of liabilities amounted to a cash inflow of R237 million. This resulted in a net cash outflow from financing activities of R17 651 million for the 2013/2014 fiscal year. The total net change in the stock of cash for extra-budgetary accounts and funds amounted to R4 291 million (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 R157 924 million from the national and provincial extra-budgetary accounts and funds for the 2013/2014 fiscal year was social protection (R42 681 million, contributing 27,0%), followed by general public services (R35 827 million or 22,7%); economic affairs (R29 313 million or 18,6%); housing and community amenities (R12 130 million or 7,7%); education (R10 408 million or 6,6%); defence (R7 417 million or 4,7%); health (R6 354 million or 4,0%); recreation, culture and religion (R5 406 million or 3,4%); environmental protection (R5 122 million or 3,2%); and public order and safety (R3 265 million or 2,1%) (see Table B, p. 11 and Figure 3, p. 12).

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

Economic classification of expenditure is in general a measure of the nature and economic effect of government operations on the economy of a country. There are seven main economic classification categories of cash payments for operating activities: compensation of employees; purchases of goods and services; interest; subsidies; grants; social benefits; and other payments. The figures in this statistical release have been converted from an accrual basis of recording system to a cash basis of recording system.

Cash receipts from operating activities increased by R20 649 million from R158 220 million in 2012/2013 to R178 869 million in 2013/2014. The increase was mainly due to an increase in grants received and other receipts (the increase mainly consists of goods and services and interest).

The large increase of R7 727 million in grants received from R66 470 million in 2012/2013 to R74 197 million in 2013/2014 was mainly due to an increase in transfers from the national government to the National Student Financial Aid Scheme for the granting of loans and bursaries to eligible students attending public higher educational institutions and Technical and Vocational Education and Training. The other increase was due to a parliamentary allocation from national government to the Electoral Commission of South Africa.

The increase of R5 659 million in other receipts from R53 271 million in 2012/2013 to R58 930 million in 2013/2014 was mainly due to an increase in interest received by the Unemployment Insurance Fund and incidental sales by the Property Management Trading Entity and the Coega Development Corporation.

The increase of R3 632 million in taxes collected from R19 488 million in 2012/2013 to R23 120 million in 2013/2014 was mainly due to increases in fuel levies collected by the Road Accident Fund and gambling fees collected by the National Lottery Distribution Trust Fund and an exchange rate movement in the Special Defence Account.

The increase of R3 631 million in social contributions from R18 991 million in 2012/2013 to R22 622 million in 2013/2014 was mainly due to an increase in employers' contribution collected by the Compensation Fund and the Unemployment Insurance Fund.

Cash payments for operating activities increased by R23 386 million from R122 099 million in 2012/2013 to R145 485 million in 2013/2014. The increase was mainly due to increases in purchases of goods and services and social benefits (see Table A, p. 5, Figure 1, p. 6).

The largest contributor to total cash payments for operating activities for the 2013/2014 fiscal year was purchases of goods and services (R67 371 million), followed by social benefits (R32 602 million), compensation of employees (R29 928 million), other payments (R10 958 million), grants (R2 991 million), interest (R1 297 million) and subsidies (R338 million).

The relatively high increase of R9 818 million in purchases of goods and services from R57 553 million in 2012/2013 to R67 371 million in 2013/2014 was mainly due to an increase in purchases of goods and services by the Water Trading Entity, Special Defence Account and the Coega Development Corporation.

The increase of R8 440 million in social benefits from R24 162 million in 2012/2013 to R32 602 million in 2013/2014 was mainly due to an increase in claims paid to households by the Road Accident Fund. The Road Accident Fund paid out claims of approximately R22 billion. Other contributors include the Unemployment Insurance Fund and the Compensation Fund.

Regarding compensation of employees, the increase of R4 423 million from R25 505 million in 2012/2013 to R29 928 million in 2013/2014 was mainly due to the transfer of employees from the Department of Public Works to the Property Management Trading Entity as an integral part of the transfer of functions. The other increases were mainly due to increases in compensation of employees by the South African Social Security Agency and South African National Parks.

The increase of R746 million in grants from R2 245 million in 2012/2013 to R2 991 million in 2013/2014 was mainly due to increases in transfer payments by the National Skills Fund to the skills development project providers. The other increases were due to an increase by the Services Sector Education and Training Authority to public educational institutions, and the National Lottery Distribution Trust Fund, which transferred payments to the National Lotteries Board.

The increase of R562 million in other payments from R10 396 million in 2012/2013 to R10 958 million in 2013/2014 was mainly due to an increase in other payments to non-profit institutions serving households. The major contributor of payments to non-profit institutions was the National Lottery Distribution Trust Fund, which recorded an increase of approximately R2 billion for funding of projects during the 2013/2014 fiscal year.

The decrease of R679 million in interest from R1 976 million in 2012/2013 to R1 297 million in 2013/2014 was mainly due to a decrease in interest paid by the Water Trading Entity, the Roads Agency Limpopo and the State Information Technology Agency.

Purchases of non-financial assets increased by R3 011 million from R9 428 million in 2012/2013 to R12 439 million in 2013/2014. The increase can mainly be attributed to increased capital expenditure on the acquisition of non-residential buildings by the Property Management Trading Entity, the Dube TradePort Corporation and the Armaments Corporation of South Africa.

Table A - Economic classification of statement of sources and uses of cash of extra-budgetary accounts and funds for the 2012/2013 and 2013/2014 fiscal years (summary) ¹

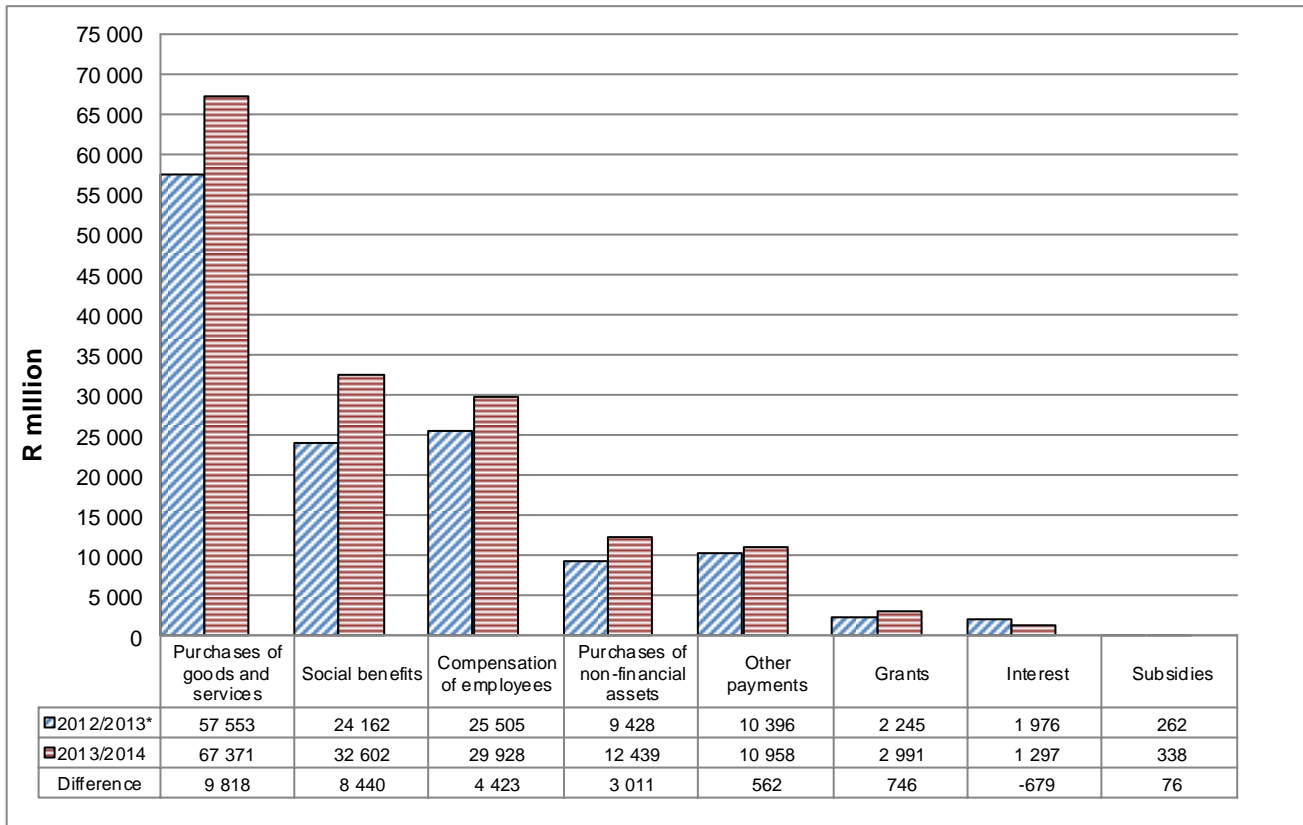
GFS 2001 codes	Economic classification of sources and uses of cash	2012/2013 ²	2013/2014	Change between 2012/2013 and 2013/2014
		R million		
	Cash flows from operating activities:			
	Cash receipts from operating activities a	158 220	178 869	20 649
11	Taxes	19 488	23 120	3 632
12	Social contributions	18 991	22 622	3 631
13	Grants	66 470	74 197	7 727
14	Other receipts	53 271	58 930	5 659
	Cash payments for operating activities b	122 099	145 485	23 386
21	Compensation of employees	25 505	29 928	4 423
22	Purchases of goods and services	57 553	67 371	9 818
24	Interest	1 976	1 297	-679
25	Subsidies	262	338	76
26	Grants	2 245	2 991	746
27	Social benefits	24 162	32 602	8 440
28	Other payments	10 396	10 958	562
	<i>Net cash flow from operating activities:(outflow)/inflow</i> (a-b)=c	36 121	33 384	-2 737
	Cash flows from investments in non-financial assets:			
	Purchases of non-financial assets d	9 428	12 439	3 011
611	Fixed assets ³	8 088	11 123	3 035
612	Inventories	55	258	203
613	Valuables	2	3	1
614	Non-produced assets	1 284	1 055	-229
	Sales of non-financial assets e	1 314	997	-317
311	Fixed assets	1 307	870	-437
312	Inventories	0	0	0
313	Valuables	0	0	0
314	Non-produced assets	7	127	120
	<i>Net cash flow from investments in non-financial assets: (outflow)/ inflow</i> (e-d)=f	-8 114	-11 442	
	CASH SURPLUS/ (DEFICIT) (c+f)=g	28 007	21 942	
	Cash flows from financing activities:			
	Net acquisition of financial assets other than cash: cash outflow/(inflow) h	19 537	17 888	
321	Domestic	19 537	17 871	
322	Foreign	0	17	
	Net incurrence of liabilities: cash (outflow)/ inflow i	-74	237	
331	Domestic	-74	237	
332	Foreign	0	0	
	<i>Net cash flow from financing activities:(outflow)/ inflow</i> (i-h)=j	-19 611	-17 651	
99999	NET CHANGE IN THE STOCK OF CASH (g+j)=k	8 396	4 291	

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

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

³ See Figure 2 for the split of fixed assets.

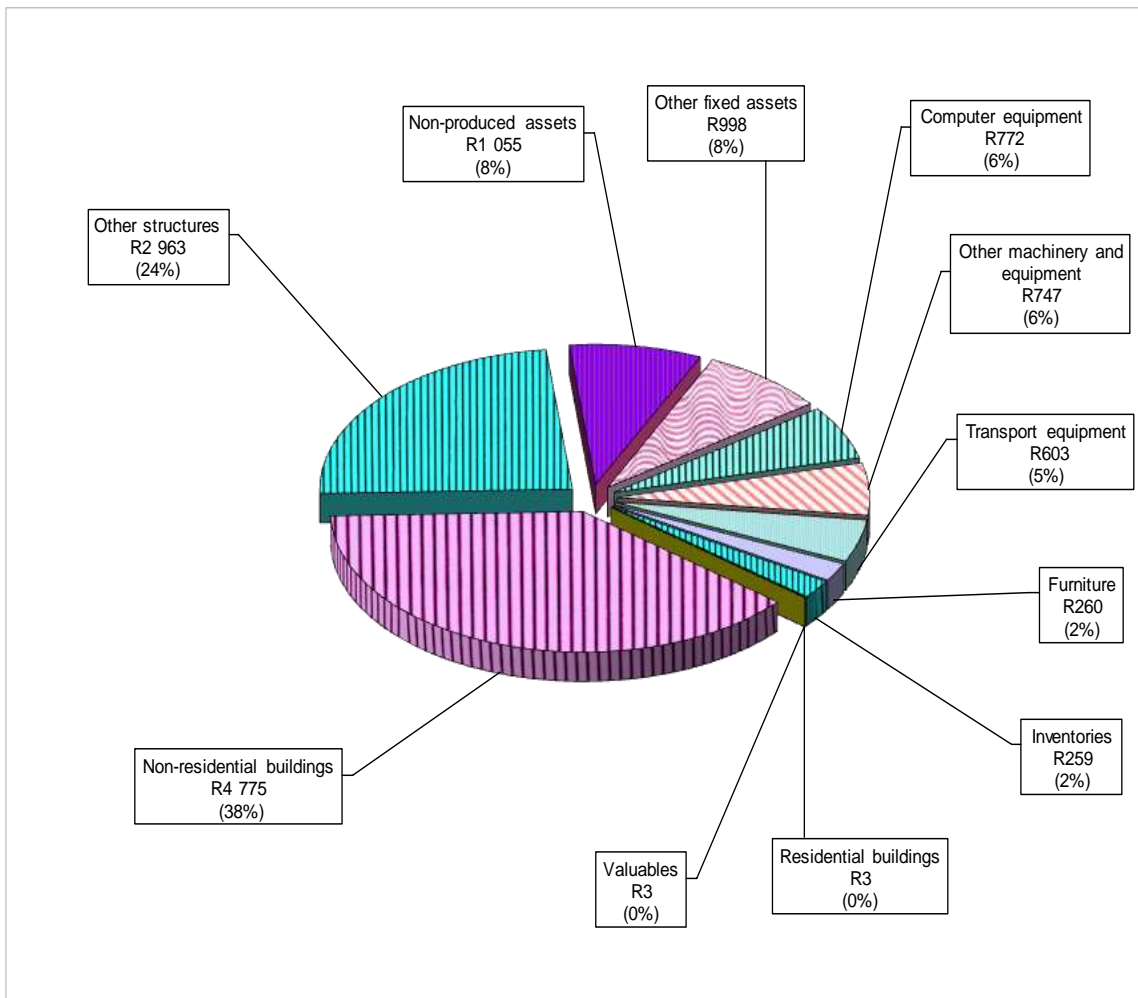
Figure 1 - Economic classification of cash payments for operating activities and purchases of non-financial assets for the 2012/2013 and 2013/2014 fiscal year* (R million)



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

Figure 1 shows the economic classification of cash payments for operating activities and purchases of non-financial assets for the 2012/2013 and 2013/2014 fiscal years. Extra-budgetary accounts and funds were expended largely on purchases of goods and services (R67 371 million), social benefits (R32 602 million), compensation of employees (R29 928 million), purchases of non-financial assets (R12 439 million) and other payments (R10 958 million).

Figure 2 - Economic classification of cash payments for purchases of non-financial assets for the 2013/2014 fiscal year ¹ (R million)



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

The contribution of cash payments for operating activities and purchases of non-financial assets to total expenditure by functional classification

Functional classification of expenditure 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. 11. There are ten main categories of functional classification of cash payments for operating activities and purchases of non-financial assets: general public services; defence; public order and safety; economic affairs; environmental protection; housing and community amenities; health; recreation, culture and religion; education; and social protection.

Total cash payments for operating activities and purchases of non-financial assets (functionally classified) from national and provincial extra-budgetary accounts and funds increased by R26 396 million from R131 528 million in 2012/2013 to R157 924 million in the 2013/2014 fiscal year.

The increase of R9 857 million in cash payments for social protection from R32 824 million in 2012/2013 to R42 681 million in 2013/2014 can be attributed to higher claims paid by the Unemployment Insurance Fund, the South African Social Security Agency and by the Road Accident Fund to victims of road accidents.

The increase of R3 805 million in cash payments for general economic, commercial and labour affairs from R7 237 million in 2012/2013 to R11 042 million in 2013/2014 was mainly due to the first time inclusion of the Coega Development Corporation, the Limpopo Economic Development Agency and the East London Industrial Development Zone Corporation.

The increase of R2 602 million in cash payments for recreation, culture and religion from R2 804 million in 2012/2013 to R5 406 million in 2013/2014 was mainly due to increased cash payments by the National Lottery Distribution Trust Fund, the Gauteng Cradle of Humankind and the National Lotteries Board.

The increase of R2 521 million in cash payments for defence from R4 896 million in 2012/2013 to R7 417 million in 2013/2014 was mainly due to increased cash payments by the Special Defence Account and the Armaments Corporation of South Africa.

The increase of R2 079 million in cash payments for general services from R15 598 million in 2012/2013 to R17 677 million in 2013/2014 can mainly be ascribed to increased cash payments devolved by the Property Management Trading Entity, the State Information Technology Agency and the Government Printing Works.

The increase of R1 229 million in cash payments for education from R9 179 million in 2012/2013 to R10 408 million in 2013/2014 was mainly due to increased cash payments by the National Skills Fund, the Services Sector Education and Training Authority and the National Student Financial Aid Scheme for the granting of loans and bursaries to eligible students attending public higher educational institutions.

The increase of R935 million in cash payments for environmental protection from R4 187 million in 2012/2013 to R5 122 million in 2013/2014 was mainly due to increased cash payments by South African National Parks, the South African National Biodiversity Institute and the KwaZulu-Natal Nature Conservation Board.

The increase of R815 million in cash payments for basic research from R3 639 million in 2012/2013 to R4 454 million in 2013/2014 was mainly due to increased cash payments by the National Research Foundation, the South African National Space Agency and the Technology Innovation Agency.

The increase of R804 million in cash payments for other industries from R2 290 million in 2012/2013 to R3 094 million in 2013/2014 was mainly due to increased cash payments by South African Tourism and the first time inclusion of the Dube TradePort Corporation.

The increase of R688 million in cash payments for general public services not elsewhere classified from R894 million in 2012/2013 to R1 582 million in 2013/2014 can mainly be ascribed to increased cash payments by the Electoral Commission of South Africa during the electoral cycle.

The increase of R514 million in cash payments for mining, manufacturing and construction from R3 177 million in 2012/2013 to R3 691 million in 2013/2014 was mainly due to increased cash payments by the Chemical Industries Education and Training Authority, the Fibre Processing and Manufacturing Sector Education and Training Authority, and the Construction Education and Training Authority.

The increase of R495 million in cash payments for housing and community amenities from R11 635 million in 2012/2013 to R12 130 million in 2013/2014 was mainly due to increased cash payments by the Water Trading Entity, the Housing Development Agency and the Independent Development Trust.

The increase of R414 million in cash payments for research and development economic affairs from R1 445 million in 2012/2013 to R1 859 million in 2013/2014 was mainly due to increased cash payments by the Agricultural Research Council, the Council for Geoscience and the South African National Energy Research Institute.

The increase of R315 million in cash payments for agriculture, forestry, fishing and hunting from R3 019 million in 2012/2013 to R3 334 million in 2013/2014 was mainly due to increased cash payments by the Marine Living Resources Fund and the first time inclusion of Mjindi Farming and the Cape Agency for Sustainable Integrated Development in Rural Areas.

The increase of R295 million in cash payments for transport from R4 541 million in 2012/2013 to R4 836 million in 2013/2014 was mainly due to increased cash payments by the Gautrain Management Agency, Northern Cape Government Motor Transport and the first time inclusion of the Gateway Airports Authority Limited.

The increase of R251 million in cash payments for health from R6 103 million in 2012/2013 to R6 354 million in 2013/2014 was mainly due to increased operating expenses by the National Health Laboratory Service, the South African Medical Research Council and the Council for Medical Schemes.

The increase of R230 million in cash payments for law courts from R2 086 million in 2012/2013 to R2 316 million in 2013/2014 was mainly due to increased cash payments by Legal Aid South Africa, the Special Investigating Unit and the Public Protector.

The increase of R166 million in cash payments for police from R783 million in 2012/2013 to R949 million in 2013/2014 was mainly due to increased cash payments by the Safety and Security Sector Education and Training Authority, the Financial Intelligence Centre and the Road Traffic Management Corporation.

The increase of R33 million in cash payments for fuel and energy from R482 million in 2012/2013 to R515 million in 2013/2014 was mainly due to increased cash payments by the Energy Sector Education and Training Authority and the National Energy Regulator of South Africa.

The decrease of R655 million in cash payments for foreign economic aid from R814 million in 2012/2013 to R159 million in 2013/2014 was mainly due to decreased cash payments by the African Renaissance and International Co-operation Fund.

The decrease of R968 million in cash payments for executive and legislative organs, financial and fiscal affairs, and external affairs from R12 922 million in 2012/2013 to R11 954 million in 2013/2014 was mainly due to decreased cash payments by the South African Revenue Service.

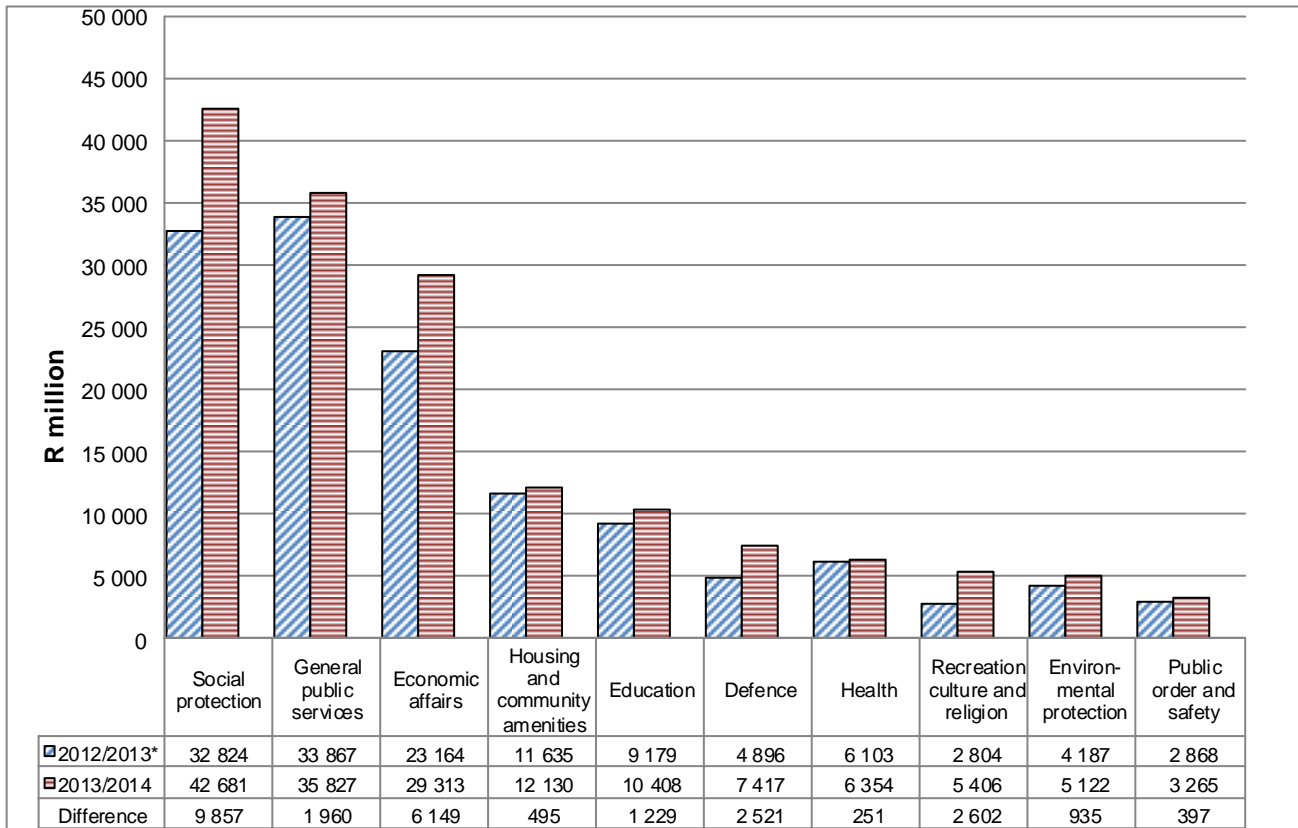
Table B - Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2012/2013 and 2013/2014 fiscal years (summary) ¹

GFS 2001 codes	Type of service	2012/2013 ²	2013/2014	Change between 2012/2013 and 2013/2014	Percentage of total cash payments 2013/2014
		R million			%
701	General public services				
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	12 922	11 954	-968	7,6
7012	Foreign economic aid	814	159	-655	0,1
7013	General services	15 598	17 677	2 079	11,2
7014	Basic research	3 639	4 454	815	2,8
7015	R&D General public services	0	0	0	0,0
7016	General public services n.e.c.	894	1 582	688	1,0
7017	Public debt transactions (mainly interest)	0	0	0	0,0
7018	Transfers of a general character between different levels of government	0	0	0	0,0
	Total general public services	a 33 867	35 827	1 960	22,7
702	Defence	b 4 896	7 417	2 521	4,7
703	Public order and safety				
7031	Police	783	949	166	0,6
7032	Fire protection services	0	0	0	0,0
7033	Law courts	2 086	2 316	230	1,5
7034	Prisons	0	0	0	0,0
	Total public order and safety	c 2 868	3 265	397	2,1
704	Economic affairs				
7041	General economic, commercial and labour affairs	7 237	11 042	3 805	7,0
7042	Agriculture, forestry, fishing and hunting	3 019	3 334	315	2,1
7043	Fuel and energy	482	515	33	0,3
7044	Mining, manufacturing and construction	3 177	3 691	514	2,3
7045	Transport	4 541	4 836	295	3,1
7046	Communications	973	943	-30	0,6
7047	Other industries	2 290	3 094	804	2,0
7048	R&D Economic affairs	1 445	1 859	414	1,2
	Total economic affairs	d 23 164	29 313	6 149	18,6
705	Environmental protection	e 4 187	5 122	935	3,2
706	Housing and community amenities	f 11 635	12 130	495	7,7
707	Health	g 6 103	6 354	251	4,0
708	Recreation, culture and religion	h 2 804	5 406	2 602	3,4
709	Education	i 9 179	10 408	1 229	6,6
710	Social protection	j 32 824	42 681	9 857	27,0
	Total extra-budgetary accounts and funds cash payments for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j)	k 131 528	157 924	26 396	100,0

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

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

Figure 3 - Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2012/2013 and 2013/2014 fiscal year *(R million)



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

Figure 3 shows that the largest proportion of extra-budgetary accounts and funds spending according to functional classification for the 2013/2014 fiscal year was on social protection (R42 681 million), followed by general public services (R35 827 million), economic affairs (R29 313 million), housing and community amenities (R12 130 million) and education (R10 408 million).

PJ Lehohla
Statistician-General

Table 1- Economic classification of cash receipts from operating activities for the 2013/2014 fiscal year (summary)

GFS 2001 codes	Economic classification	R million
		178 869
11	Taxes	23 120
12	Social contributions	22 622
13	Grants	74 197
14	Other receipts	58 930

Table 2 – Economic and functional classification of cash payments for operating activities for the 2013/2014 fiscal year (summary)

Functional classification		Economic classification							(21 – 28)
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL
		R million							
70	GENERAL GOVERNMENT SERVICES	29 928	67 371	1 297	338	2 991	32 602	10 958	145 485
701	GENERAL PUBLIC SERVICES	10 346	20 389	50	0	392	0	26	31 202
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	7 345	3 951	21	0	1	0	0	11 318
7012	Foreign economic aid	0	0	0	0	159	0	0	159
7013	General services	1 469	12 795	27	0	19	0	5	14 314
7014	Basic research	922	2 794	1	0	213	0	14	3 944
7015	R&D General public services	0	0	0	0	0	0	0	0
7016	General public services n.e.c.	610	849	0	0	0	0	8	1 467
7017	Public debt transactions (mainly interest)	0	0	0	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0	0	0	0
702	DEFENCE	773	5 998	0	0	0	0	50	6 821
7021	Military defence	0	5 552	0	0	0	0	50	5 602
7022	Civil defence	0	0	0	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0	0	0	0
7025	Defence n.e.c.	773	446	0	0	0	0	0	1 219
703	PUBLIC ORDER AND SAFETY	1 899	1 193	2	0	0	0	24	3 118
7031	Police services	353	491	1	0	0	0	3	847
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	1 547	702	1	0	0	0	21	2 270
7034	Prisons	0	0	0	0	0	0	0	0

Table 2 – Economic and functional classification of cash payments for operating activities for the 2013/2014 fiscal year (summary) (continued)

Functional classification		Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	(21 - 28) TOTAL
		R million							
704	ECONOMIC AFFAIRS	6 619	17 557	37	254	419	0	642	25 529
7041	General economic, commercial and labour affairs	3 083	6 407	14	237	236	0	335	10 312
7042	Agriculture, forestry, fishing and hunting	241	1 436	0	0	14	0	267	1 957
7043	Fuel and energy	243	226	7	0	0	0	1	477
7044	Mining, manufacturing and construction	462	2 968	1	0	168	0	6	3 605
7045	Transport	931	3 113	1	0	0	0	20	4 065
7046	Communication	283	619	0	6	0	0	2	911
7047	Other industries	428	2 069	12	11	2	0	8	2 530
7048	R&D Economic affairs	948	720	1	0	0	0	3	1 672
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	2 380	2 266	12	0	0	0	71	4 729
7051	Waste management	0	0	0	0	0	0	0	0
7052	Waste water management	0	0	0	0	0	0	0	0
7053	Pollution abatement	0	0	0	0	0	0	0	0
7054	Protection of biodiversity and landscape	2 332	2 235	12	0	0	0	70	4 649
7055	R&D Environmental protection	48	31	0	0	0	0	1	80
7056	Environmental protection n.e.c.	0	0	0	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	1 390	7 256	935	0	0	0	394	9 976
7061	Housing development	376	513	15	0	0	0	323	1 226
7062	Community development	279	353	2	0	0	0	71	704
7063	Water supply	697	6 223	919	0	0	0	0	7 839
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	39	167	0	0	0	0	0	207
7066	Housing and community amenities n.e.c.	0	0	0	0	0	0	0	0

Table 2 – Economic and functional classification of cash payments for operating activities for the 2013/2014 fiscal year (summary) (continued)

Functional classification		Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	(21 – 28)
		R million							
707	HEALTH	607	5 538	12	0	0	0	12	6 168
7072	Outpatient services	0	0	0	0	0	0	0	0
70724	Ambulance services	0	0	0	0	0	0	0	0
7073	Hospital services	0	0	0	0	0	0	0	0
7074	Public health services	0	0	0	0	0	0	0	0
7075	R&D Health	489	5 266	12	0	0	0	11	5 777
7076	Health n.e.c.	118	272	0	0	0	0	1	392
708	RECREATION, CULTURE AND RELIGION	1 223	1 307	36	84	187	0	2 440	5 277
7081	Recreational and sporting services	362	251	31	0	187	0	2 174	3 005
7082	Cultural services	718	604	5	84	0	0	109	1 519
7083	Broadcasting and publishing services	55	68	0	0	0	0	43	166
7084	Religious and other community services	69	370	0	0	0	0	115	554
7085	R&D Recreation, culture and religion	0	0	0	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	19	14	0	0	0	0	0	33
709	EDUCATION	370	643	0	0	1 993	0	7 292	10 299
7091	Pre-primary and primary education	0	0	0	0	0	0	0	0
7092	Secondary education	40	57	0	0	0	0	0	97
7093	Postsecondary non-tertiary education (e.g. ABET)	59	57	0	0	0	0	1	117
7094	Tertiary education	91	105	0	0	1 993	0	7 290	9 479
7095	Education not definable by level	25	28	0	0	0	0	0	53
7096	Subsidiary services to education	0	0	0	0	0	0	0	0
7097	R&D Education	0	0	0	0	0	0	0	0
7098	Education n.e.c.	156	396	0	0	0	0	1	552

Table 2 – Economic and functional classification of cash payments for operating activities for the 2013/2014 fiscal year (summary) (concluded)

Functional classification		Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	(21 – 28)
		R million							
710	SOCIAL PROTECTION	4 320	5 224	213	0	0	32 602	6	42 366
7101	Sickness and disability	363	428	182	0	0	3 262	0	4 235
7102	Old age	0	0	0	0	0	0	0	0
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	0	0	0	0	0	0	0	0
7105	Unemployment	765	602	2	0	0	7 167	0	8 536
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	0	1	0	0	0	0	3	4
7108	R&D Social protection	0	0	0	0	0	0	0	0
7109	Social protection n.e.c.	3 191	4 193	30	0	0	22 174	3	29 591

Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2013/2014 fiscal year (summary)

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non- produced assets	(611 - 614) TOTAL
		R million				
70	GENERAL GOVERNMENT SERVICES	11 123	258	3	1 055	12 439
701	GENERAL PUBLIC SERVICES	4 544	81	0	0	4 625
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	636	0	0	0	636
7012	Foreign economic aid	0	0	0	0	0
7013	General services	3 315	48	0	0	3 364
7014	Basic research	509	1	0	0	510
7015	R&D General public services	0	0	0	0	0
7016	General public services n.e.c.	83	32	0	0	115
7017	Public debt transactions (mainly interest)	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0
702	DEFENCE	486	27	0	83	596
7021	Military defence	0	0	0	0	0
7022	Civil defence	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0
7025	Defence n.e.c.	486	27	0	83	596
703	PUBLIC ORDER AND SAFETY	146	1	0	0	147
7031	Police services	100	1	0	0	101
7032	Fire protection services	0	0	0	0	0
7033	Law courts	46	0	0	0	46
7034	Prisons	0	0	0	0	0

Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2013/2014 fiscal year (summary) (continued)

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non- produced assets	(611 – 614) TOTAL
		R million				
704	ECONOMIC AFFAIRS	2 809	31	0	944	3 784
7041	General economic, commercial and labour affairs	727	2	0	2	730
7042	Agriculture, forestry, fishing and hunting	419	15	0	942	1 377
7043	Fuel and energy	38	0	0	0	38
7044	Mining, manufacturing and construction	82	4	0	0	86
7045	Transport	771	0	0	0	771
7046	Communication	31	1	0	0	31
7047	Other industries	563	0	0	0	564
7048	R&D Economic affairs	178	9	0	0	187
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	377	5	0	11	393
7051	Waste management	0	0	0	0	0
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	0	0	0	0	0
7054	Protection of biodiversity and landscape	361	4	0	11	376
7055	R&D Environmental protection	16	1	0	0	17
7056	Environmental protection n.e.c.	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	2 046	92	0	16	2 154
7061	Housing development	77	4	0	16	97
7062	Community development	6	0	0	0	6
7063	Water supply	1 962	88	0	0	2 050
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	0	0	0	0	0
7066	Housing and community amenities n.e.c.	0	0	0	0	0

Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2013/2014 fiscal year (summary) (continued)

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non- produced assets	(611 - 614) TOTAL
		R million				
707	HEALTH	171	15	0	0	186
7072	Outpatient services	0	0	0	0	0
70724	Ambulance services	0	0	0	0	0
7073	Hospital services	0	0	0	0	0
7074	Public health services	0	0	0	0	0
7075	R&D Health	167	15	0	0	182
7076	Health n.e.c.	4	0	0	0	4
708	RECREATION, CULTURE AND RELIGION	126	1	3	0	129
7081	Recreational and sporting services	20	0	0	0	21
7082	Cultural services	98	1	3	0	101
7083	Broadcasting and publishing services	3	0	0	0	3
7084	Religious and other community services	4	0	0	0	4
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	1	0	0	0	1
709	EDUCATION	109	0	0	0	109
7091	Pre-primary and primary education	0	0	0	0	0
7092	Secondary education	13	0	0	0	13
7093	Postsecondary non-tertiary education (e.g. ABET)	4	0	0	0	4
7094	Tertiary education	73	0	0	0	73
7095	Education not definable by level	1	0	0	0	1
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	0	0	0	0	0
7098	Education n.e.c.	19	0	0	0	19

Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2013/2014 fiscal year (summary) (concluded)

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non- produced assets	(611 – 614) TOTAL
		R million				
710	SOCIAL PROTECTION	309	5	0	1	315
7101	Sickness and disability	8	3	0	0	10
7102	Old age	0	0	0	0	0
7103	Survivors	0	0	0	0	0
7104	Family and children	0	0	0	0	0
7105	Unemployment	4	0	0	0	4
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	0	0	0	0	0
7108	R&D Social protection	0	0	0	0	0
7109	Social protection n.e.c.	297	2	0	1	300

Table 4 – Economic classification of sale of non-financial assets for the 2013/2014 fiscal year (summary)

GFS 2001 codes	Economic classification	R million
31		997
311	Fixed assets	870
312	Strategic stocks	0
313	Valuables	0
314	Non-produced assets	127

Table 5 - Economic classification of the net acquisition of financial assets other than cash for the 2013/2014 fiscal year (summary)

GFS 2001 codes	Economic classification	R million
32		17 888
321	Domestic	17 871
322	Foreign	17

Table 6 - Economic classification of the net incurrence of liabilities cash for the 2013/2014 fiscal year (summary)

GFS 2001 codes	Economic classification	R million
33		237
331	Domestic	237
332	Foreign	0

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

- | | |
|---------|--|
| Table 1 | Economic classification of cash receipts from operating activities for the 2013/2014 fiscal year |
| Table 2 | Economic and functional classification of cash payments for operating activities for the 2013/2014 fiscal year |
| Table 3 | Economic and functional classification of the purchases of non-financial assets for the 2013/2014 fiscal year |
| Table 4 | Economic classification of the sales of non-financial assets for the 2013/2014 fiscal year |
| Table 5 | Economic classification of the net acquisition of financial assets other than cash for the 2013/2014 fiscal year |
| Table 6 | Economic classification of the net incurrence of liabilities for the 2013/2014 fiscal year |
| Table 7 | Economic and functional classification of cash payments from operating activities for the 2013/2014 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 2013/2014 fiscal year: Subsidies paid divided between subsidies on products and subsidies on production |

Explanatory notes

Background

This statistical release provides economic and functional classifications of transactions of extra-budgetary accounts and funds of the national and provincial governments for the 2013/2014 fiscal year, ended 31 March 2014.

National and provincial extra-budgetary accounts and funds consist of 233 institutions for the 2013/2014 fiscal year (see explanatory note, pp.25 to 30 for the list of extra-budgetary accounts and funds used in this publication).

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 parliamentary budgetary procedures, e.g. trading accounts and general government accounts.

The information in this release contains details of extra-budgetary accounts and funds for:

- the national extra-budgetary accounts and funds, which are administered by national government departments and/or by the institutions themselves; and
- the provincial extra-budgetary accounts and funds, which are administered by the provincial governments and/ or by the institutions themselves.

The transactions of the Secret Services Account are excluded from the statistical tables and will only be included in the Financial statistics of the consolidated general government (statistical release P9119.4).

Purpose of the statistical release

This statistical release provides financial statistics of cash transactions of extra-budgetary accounts and funds. Cash payments converted from an accrual basis of recording for operating activities and purchases of non-financial assets for the 2013/2014 fiscal year were classified economically and functionally.

Expected changes in the next issue

No changes are expected.

Methodology

The grants between the various extra-budgetary accounts and funds have not been eliminated, but are shown as grants to other extra-budgetary accounts and funds (see Table 2) of the Financial statistics of extra-budgetary accounts and funds (release P9102) that is available on the website.

As mentioned earlier, in contrast to national and provincial departments, which keep their accounts on a cash basis of recording, the accounts of extra-budgetary accounts and funds are kept on an accrual basis of recording, i.e. revenues and expenses are recorded in the period to which the transactions relate; and surpluses, deficits, assets and liabilities are carried over to the next fiscal year. In the case of the cash basis recording, the transactions are recorded at the time when cheques are issued for payment. However, the figures in this statistical release have been converted from accrual basis of recording to cash basis of recording.

The information is processed from audited financial statements of the extra-budgetary accounts and funds.

Scope of the financial statistics of extra-budgetary accounts and funds

The cash payment transactions of the following extra-budgetary accounts and funds have been classified economically and functionally.

a) General public services

- 1) Academy of Science South Africa
- 2) Accounting Standards Board
- 3) Africa Institute of South Africa
- 4) African Renaissance and International Co-operation Fund
- 5) Auditor General of South Africa
- 6) Electoral Commission of South Africa
- 7) Estate Agency Affairs Board of South Africa
- 8) Finance and Accounting Services Sector Education and Training Authority
- 9) Government Printing Works
- 10) Financial and Fiscal Commission
- 11) Human Sciences Research Council
- 12) Local Government Sector Education and Training Authority
- 13) Municipal Demarcation Board
- 14) National Research Foundation
- 15) National School of Government Trading and Training Account
- 16) National Skills Fund
- 17) Parliamentary Villages Management Board
- 18) Property Management Trading Entity
- 19) Public Service Sector Education and Training Authority
- 20) South African Local Government Association
- 21) South African National Space Agency
- 22) South African Revenue Service
- 23) State Information Technology Agency
- 24) Technology Innovation Agency

b) Defence

- 25) Armaments Corporation of South Africa
- 26) Special Defence Account

c) Public order and safety

- 27) Commission on Gender Equality
- 28) Companies Tribunal
- 29) Financial Intelligence Centre
- 30) Human Rights Commission
- 31) Legal Aid South Africa
- 32) Office of the Pension Funds Adjudicator
- 33) Private Security Industry Regulatory Authority
- 34) Public Protector
- 35) Road Traffic Management Corporation
- 36) Safety and Security Sector Education and Training Authority
- 37) Special Investigating Unit

d) Education

- 38) Council on Higher Education
- 39) Education, Training, and Development Practices Sector Education and Training Authority
- 40) Mpumalanga Regional Training Trust
- 41) National Student Financial Aid Scheme
- 42) Quality Council for Trades and Occupations
- 43) South African Council for Educators
- 44) South African Qualification Authority
- 45) The Council for Quality Assurance in General and Further Education and Training (Umalusi)
- 46) The Education Labour Relations Council

e) Health

- 47) Council for Medical Schemes
- 48) Health and Welfare Sector Education and Training Authority
- 49) National Health Laboratory Service
- 50) South African Medical Research Council
- 51) South African National AIDS Trust

f) Social protection

- 52) Compensation Commissioner for Occupational Diseases in Mines and Work
- 53) Compensation Fund
- 54) Disaster Relief Fund
- 55) President's Fund
- 56) Refugee Relief Fund
- 57) Road Accident Fund
- 58) Social Relief Fund
- 59) South African Social Security Agency
- 60) State President Fund
- 61) Unemployment Insurance Fund

g) Housing and community amenities

- 62) Breede-Overberg Catchment Management Agency
- 63) Community Schemes Ombud Services
- 64) Housing Development Agency
- 65) Independent Development Trust
- 66) Inkomati Catchment Management Agency
- 67) National Development Agency
- 68) National Home-builders Registration Council
- 69) National Urban Reconstruction and Housing Agency
- 70) Rural Housing Loan Fund
- 71) The Social Housing Regulatory Authority
- 72) Water Research Commission
- 73) Water Trading Entity

h) Recreation, culture and religion

- 74) Afrikaanse Taalmuseum en Taalmonument
- 75) ARTSCAPE
- 76) Boxing South Africa
- 77) Business and Arts South Africa
- 78) Castle Control Board
- 79) Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities
- 80) Ditsong Museum of South Africa
- 81) Eastern Cape Gambling and Betting Board
- 82) Eastern Cape Provincial Arts and Culture Council
- 83) Engelenburghuis Art Collection
- 84) Film and Publication Board
- 85) Free State Gambling and Racing Board
- 86) Freedom Park Trust
- 87) Gauteng Cradle of Humankind Trading Entity
- 88) Gauteng Film Commission
- 89) Gauteng Gambling Board
- 90) Heritage Western Cape
- 91) Iziko Museums of Cape Town
- 92) KwaZulu-Natal Gambling and Betting
- 93) KwaZulu-Natal Museum
- 94) Limpopo Casino and Gaming Board
- 95) Luthuli Museum
- 96) Market Theatre Foundation
- 97) Media Development and Diversity Agency
- 98) Mmabana Cultural Foundation
- 99) Mpumalanga Gaming Board
- 100) National Arts Council of South Africa
- 101) National English Literary Museum
- 102) National Film and Video Foundation
- 103) National Gambling Board
- 104) National Heritage Council of South Africa
- 105) National Library of South Africa
- 106) National Lotteries Board
- 107) National Lottery Distribution Trust Fund
- 108) National Museum
- 109) National Youth Development Agency
- 110) Nelson Mandela National Museum
- 111) North West Gambling Board
- 112) Pan South African Language Board
- 113) Performing Arts Centre of the Free State
- 114) Represented Political Parties' Fund
- 115) Robben Island Museum
- 116) South African Heritage Resources Agency
- 117) South African Institute for Drug-Free Sport
- 118) South African Library for the Blind
- 119) The Playhouse Company
- 120) The State Theatre, Pretoria
- 121) Voortrekker and Ncome Museums
- 122) War Museum of the Boer Republic
- 123) Western Cape Cultural Commission

- 124) Western Cape Gambling and Betting Board
- 125) Western Cape Language Committee
- 126) William Humphrey's Art Gallery
- 127) Windy brow Centre for the Arts

i) Environmental protection

- 128) Cape Nature
- 129) Eastern Cape Parks and Tourism Agency
- 130) Ingonyama Trust Fund Board
- 131) iSimangaliso Wetland Park Authority
- 132) KwaZulu-Natal Nature Conservation Board
- 133) Mpumalanga Tourism and Parks Agency
- 134) Natal Sharks Board
- 135) North West Parks and Tourism Board
- 136) South African National Biodiversity Institute
- 137) South African National Parks

j) Economic affairs

- 138) Agricultural Land Holdings Account
- 139) Agricultural Sector Education and Training Authority
- 140) Agriculture Research Council
- 141) Banking Sector Education and Training Authority
- 142) Brand South Africa
- 143) Cape Agency for Sustainable Integrated Development in Rural Areas
- 144) Chemical Industries Education and Training Authority
- 145) Coega Development Corporation
- 146) Commission for Conciliation, Mediation and Arbitration
- 147) Companies and Intellectual Property Registration Commission
- 148) Competition Commission
- 149) Competition Tribunal
- 150) Construction Education and Training Authority
- 151) Construction Industry Development Board
- 152) Co-operative Banks Development Agency
- 153) Cost Recovery Trading Entity
- 154) Council for Geoscience
- 155) Council for the Built Environment
- 156) Cross Border Road Transport Agency
- 157) Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority
- 158) Driving Licence Card Trading Account
- 159) Dube TradePort Corporation
- 160) Eastern Cape Appropriate Technology Unit
- 161) Eastern Cape Development Corporation
- 162) Eastern Cape Liquor Board
- 163) Eastern Cape Socio-Economic Consultative Council
- 164) East London Industrial Development Zone Corporation Soc. Ltd
- 165) Energy Sector Education and Training Authority
- 166) Fibre Processing Manufacturing Sector Education and Training Authority
- 167) Financial Service Board
- 168) Food and Beverages Manufacturing Industry Sector Education Training Authority
- 169) Free State Fleet Management Trading Entity

- 170) Free State Tourism Authority
- 171) Gateway Airport Authority Limited
- 172) Gauteng Dinokeng Trading Entity
- 173) Gauteng Economic Development Agency
- 174) Gauteng Enterprise Propeller
- 175) Gauteng Tourism Authority
- 176) Gautrain Management Agency
- 177) G-Fleet Management Trading Entity
- 178) Government Motor Transport Trading Entity (Western Cape)
- 179) Independent Communications Authority of South Africa
- 180) Independent Regulatory Board of Auditors
- 181) Insurance Sector Education and Training Authority
- 182) International Trade Administration Commission of South Africa
- 183) KwaZulu-Natal Agricultural Development Trust trading as Agribusiness Development Agency
- 184) KwaZulu-Natal Tourism Authority
- 185) Limpopo Economic Development Agency
- 186) Limpopo Tourism
- 187) Manufacturing, Engineering and Related Services Education and Training Authority
- 188) Mjindi Farming
- 189) Marine Living Resources Fund
- 190) Media, Advertising, Information and Communication
- 191) Mine Health and Safety Council
- 192) Mining Qualifications Authority
- 193) National Agricultural Marketing Council
- 194) National Consumer Commission
- 195) National Consumer Tribunal
- 196) National Credit Regulator
- 197) National Economic Development and Labour Council
- 198) National Electronic Media Institution of South Africa
- 199) National Energy Regulator of South Africa
- 200) National Metrology Institute of South Africa
- 201) National Nuclear Regulator
- 202) National Regulator for Compulsory Specifications
- 203) Ncera Farms
- 204) Northern Cape Economic Development, Trade and Investment Promotion Agency
- 205) Northern Cape Government Motor Transport
- 206) Northern Cape Tourism Authority
- 207) Office of the Ombud for Financial Service Providers
- 208) Perishable Products Export Control Board
- 209) Ports Regulator of South Africa
- 210) Productivity South Africa
- 211) Project Development Facility
- 212) Railway Safety Regulator
- 213) Registration of Deeds Trading Account
- 214) Richards Bay Industrial Development Zone Company Soc. Ltd
- 215) Road Agency Limpopo
- 216) Road Traffic Infringement Agency
- 217) Service Sector Education and Training Authority
- 218) Sheltered Employment Factories
- 219) Small Enterprise Development Agency
- 220) South African Civil Aviation Authority
- 221) South African Diamond and Precious Metals Regulator
- 222) South African Maritime Safety Authority

- 223) South African National Accreditation System
- 224) South African National Energy Research Institute
- 225) South African Tourism
- 226) South African Weather Service
- 227) Technical Assistance Unit
- 228) Transport Education and Training Authority
- 229) The Western Cape Investment and Trade Promotion Agency
- 230) Trade and Investment KwaZulu-Natal
- 231) Universal Service and Access Agency of South Africa
- 232) Universal Service and Access Fund
- 233) Wholesale and Retail Sector Education and Training Authority

Classification

Economic and functional classifications

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

Economic classification

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

- **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.
 R&D Social protection
 Social protection n.e.c.

Individual and collective services

The disaggregated data (Tables 1 to 8) also include tables in which government consumption expenditure is split into individual and collective services (see Table 7 as listed in Annexure A, p.23). 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.23). These categories are recommended by the 1993 System of National Accounts (SNA). The 2012/2013 classified information is generally comparable with the 2013/2014 information.

Comparability with the previous year

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

- Cape Agency for Sustainable Integrated Development in Rural Areas;
- Coega Development Corporation;
- Community Scheme Ombud Service;
- Cost Recovery Trading Entity;
- Dube TradePort Corporation;
- East London Industrial Development Zone Corporation;
- Eastern Cape Development Corporation;
- Eastern Cape Liquor Board;
- Gateway Airport Authority Limited;
- Gauteng Cradle of Humankind;
- Gauteng Dinokeng;
- Gauteng Enterprise Propeller;
- Limpopo Economic Development Agency;
- Mjindi Farming (Pty) Ltd;
- National Lottery Distribution Trust Fund;
- Northern Cape Economic Development, Trade and Investment Promotion Agency;
- Northern Cape Government Motor Transport;
- Property Management Trading Entity; and
- Richards Bay Industrial Development Zone Company Soc. Ltd.

The following account and fund is now excluded from this statistical release.

- Cape Town Routes Unlimited.

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 (MoU). Classification of public-sector institutions that have taken place for the year ending 31 March 2013. 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 following levels of the general government in statistical releases:

- P0441 *Gross Domestic Product;*
- P9101 *Capital expenditure by the public sector;*
- P9121 *Financial statistics of provincial government;*
- P9103.1 *Financial statistics of higher education institutions;*
- P9114 *Financial census of municipalities;*
- P9119.3 *Financial statistics of national government; and*
- P9119.4 *Financial statistics of consolidated general government.*

Symbols and abbreviations

AGRISETA	Agricultural Sector Education and Training Authority
ARMSCOR	Armaments Corporation of South Africa
BANKSETA	Banking Sector Education and Training Authority
BASA	Business and Arts South Africa
CASIDRA	Cape Agency Sustainable Integrated Development in Rural Areas
CATHSSETA	Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority
CBDA	Co-operative Banks Development Agency
CETA	Construction Education and Training Authority
CHIETA	Chemical Industries Education and Training Authority
CIPRO	Companies and Intellectual Property Registration Office
CSIR	Council for Scientific and Industrial Research
CTFL SETA	Clothing, Textile Footwear and Leather Sector Education and Training Authority
R&D	Research and Development
DBSA	Development Bank of Southern Africa
ESETA	Energy Sector Education and Training Authority
ETDP SETA	Education, Training and Development Practices Sector Education and Training Authority
FASSET	Finance and Accounting Services Sector Education and Training Authority
FIETA	Forest Industries Education and Training Authority
FOODBEV SETA	Food and Beverages Manufacturing Industry Sector Education and Training Authority
GFS	Government Finance Statistics, 2001
HWSETA	Health and Welfare Sector Education and Training Authority
IMF	International Monetary Fund
INSETA	Insurance Sector Education and Training Authority
LEDA	Limpopo Economic Development Agency
LGSETA	Local Government Sector Education and Training Authority

MERSETA	Manufacturing, Engineering and related Services Education and Training Authority
MICT SETA	Media, Advertising, Information and Communication Technologies Sector Education and Training Authority
MQA	Mining Qualification Authority
NCC	National Consumer Commission
n.e.c	Not elsewhere classified
NEDLAC	National Economic Development and Labour Council
NHBRC	National Home Builders Registration Council
NLDTF	National Lottery Distribution Trust Fund
NPISH	Non-profit institutions serving households
NT	National Treasury
PFMA	Public Finance Management Act
PSCC	Public Sector Classification Committee
PSIRA	Private Security Industry Regulatory Authority
QCTO	Quality Council for Trades and Occupations
RTIA	Road Traffic Infringement Agency
SANERI	South African National Energy Research Institute
SANAS	South African National Space Agency
SARB	South African Reserve Bank
SARS	South African Revenue Service
SASSA	South African Social Security Agency
SASSETA	Safety and Security Sector Education and Training Authority
SEDA	Small Enterprise Development Agency
SERVICESSETA	Services Sector Education and Training Authority
SETA	Sector Education and Training Authority
SITA	State Information Technology Agency
SNA	System of National Accounts, 2008
Stats SA	Statistics South Africa
W&RSETA	Wholesale and Retail Sector Education and Training Authority

Revisions Revisions to 2012/2013 data are indicated by footnotes in Tables A and B. Data is revised due to improved classifications.

Glossary of selected variables

Accrual basis of recording	Accrual basis of recording means that flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished.
Capital expenditure	Any expenditure incurred or incidental to the acquisition or improvement of land, buildings, engineering structures and machinery and equipment. Note: The expenditure normally confers a lasting benefit and results in the acquisition of, or extends the life of a fixed or long-term work, irrespective of whether payments were made outside contractors or concerns, or the work was done by the enterprise itself. Capital expenditure includes vehicles, office furniture and equipment, but excludes minor items that are generally regarded as being expendable even though in some instances their useful lives may extend beyond one year.
Capital transfers	Capital transfers involve the acquisition of assets by the recipient and may consist of a transfer of cash that the recipient is expected or required to use to acquire an asset or assets (other than inventories), the transfer of an asset (other than inventories and cash), the cancellation of a liability by mutual agreement between the creditor and debtor, or the assumption of another unit's debt. If doubt exists regarding the character of a grant, it should be classified as current.
Cash basis of recording	Cash basis of recording means that transactions are captured when cash is received or when cash payments are made.
Collective services	Services provided collectively to the community, particularly applicable to services such as general administration, public order or safety and economic services.
Compensation of employees	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.
Cultivated assets	Consist of animals and plants that are used repeatedly or continuously for more than one year to produce other goods or services.
Dwellings	Buildings that are used entirely or primarily as residences, including garages and other associated structures. Houseboats, barges, mobile homes, flats, hostels, nursing homes and caravans that are used as principal residences are also included. Dwellings acquired for military personnel are included because they are used in the same way as dwellings acquired by civilians.
Economic classification	A measure of the nature and economic effect of government operations on the economy of the country.
Extra-budgetary accounts and funds	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.

Financial assets	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.
Financial public corporations	Units primarily engaged in both incurring liabilities and acquiring financial assets in the market. Note: Financial institutions may be entirely or mainly owned and/or controlled by the government in which case they are regarded as public financial institutions. It is the prime function of public financial institutions to act as intermediaries.
Fixed assets	Fixed assets are produced assets that are used repeatedly or continuously in production processes for more than one year.
Functional classification	Classification of expenditure according to the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources by government in order to promote various services and objectives rendered to the community.
GFS Manual (2001)	The manual describes a specialised macroeconomic statistical system (Government Finance Statistics system) designed to support fiscal analysis.
Government consumption expenditure	Expenditure on all goods and services, which are used (without further transformation in the production) by the government units for the direct satisfaction of individual needs or wants or the collective needs of members of the community.
Grants	Grants are non-compulsory current or capital transfers 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.
Households	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.
Individual services	Community and social services, such as education, health and welfare, rendered to individuals or a small group of persons.
Intangible fixed assets	Consist of mineral exploration; computer software; entertainment, literary and artistic originals; and miscellaneous other intangible fixed assets. To qualify as a fixed asset, the item must be intended for use in production for more than one year and its use must be restricted to the units that have established ownership rights over it or to units licensed by the owner.
Inventories	Inventories are goods and services held by producers for sale, use in production, or other use at a later date.
Liabilities	A present obligation of the entity arising from past events, the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits.
Machinery and equipment	Machinery and equipment include motor vehicles, ships, aircraft, equipment and furniture. Military expenditure on machinery and equipment which could be used for civilian purposes is included.

Miscellaneous and unidentified revenue	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.
Non-financial public corporations	Government owned and/or controlled units, which sell industrial or commercial goods and services to the public on a large scale.
Non-produced assets	Non-produced assets consist of tangible assets, natural occurring assets over which ownership is enforced. Natural occurring assets include land, subsoil assets and other naturally occurring assets.
Non-profit institutions serving households (NPISH)	Non-profit institutions which are mainly engaged in non-market production and serve households.
Non-residential buildings	All buildings other than dwellings. Examples of types of buildings included in this category are office buildings, schools, hospitals, buildings for public entertainment, warehouse and industrial buildings, commercial buildings, hotels and restaurants.
Other structures	All structures other than buildings. Included are the following: highways, streets, roads, bridges, elevated highways, tunnels, railways, subways, airfield runways, sewers, waterways, harbours, dams, other waterworks, shafts, tunnels, other structures associated with mining subsoil assets, communication lines, power lines, pipelines, outdoor sport and recreation facilities.
Residential buildings	All buildings that are used entirely or primarily as residences and include flats, hostels and nursing homes.
Social benefits	Social benefits are transfers in cash or in kind to protect the entire population or specific segment of it against certain social risks.
Social contributions	Social contributions are actual receipt from either employer on behalf of their employee or from employee, self-employed, or non-employed persons on their own behalf that secure entitlement to social benefits for their contributors, their dependents or their survivors.
Statutory appropriations	Statutory appropriations are amounts appropriated to be spent in terms of statutes and not requiring appropriation by vote.
Subsidies	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.
Subsidies on production	Payments made to resident enterprises as a consequence of engaging in production which are not related to specific product. Included are subsidies on payroll or workforce, which are payable on the total wage and salary bill, the size of the total workforce or the employment of particular types of persons; subsidies to reduce pollution; and payments of interest on behalf of corporations.

Subsidies on products	Current unrequited payments that government units make to enterprises on the basis of quantities or values of the goods and services that they produce, sell, export or import.
Tax revenue	Tax revenue forms the dominant share of revenue for many government units and is composed of compulsory transfers to the general government sector.
Transport equipment	Transport equipment consists of equipment for moving people and objects, including motor vehicles, trailers and semitrailers, ships, railway locomotives and rolling stock, aircraft, motorcycles, and bicycles.
Value added tax	A tax on goods or services collected in stages by enterprises but which is ultimately charged in full to the final purchasers.
Wages and salaries	Wages and salaries include primarily basic wages, salaries, services and other bonuses, allowances (including car allowances), overtime payments and housing subsidies.
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