



The South Africa I know, the home I understand



# Statistical release

## P9119.3

# Financial statistics of national government

**2012/2013**

**Embargoed until:  
25 June 2014  
13:00**

**Enquiries:**

Elizabeth Makhafola  
+27 (12) 310 8977

**Forthcoming issue:**

**P9119.3** 2013/2014

**Expected release date**

30 June 2015

<b>Contents</b>		<b>Page</b>
<b>Key findings</b> .....		2
<b>Tables</b>		
Table A	Economic classification of statement of sources and uses of cash of national government for the 2011/2012 and 2012/2013 fiscal years (summary).....	5
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)....	10
Table C	Transactions from the national revenue fund and donor funds for the 2011/2012 and 2012/2013 fiscal years.....	12
<b>Notes</b> .....		13
Table D	Statement of sources and uses of cash for the 2012/2013 fiscal year.....	14
Annexure A	Information on disaggregated tables available on the Stats SA website.....	26
<b>Explanatory notes</b> .....		27
<b>Glossary</b> .....		33
<b>Technical enquiries</b> .....		35
<b>General information</b> .....		36

## Key findings

**The net change in the stock of cash from the national revenue fund and donor funds amounted to a decrease of R28 884 million for the 2012/2013 fiscal year.**

Cash receipts from operating activities amounted to R842 010 million and cash payments for operating activities amounted to R994 329 million, resulting in a net cash outflow from operating activities of R152 319 million for the 2012/2013 fiscal year ending 31 March 2013. Purchases of non-financial assets amounted to R14 175 million for the 2012/2013 fiscal year. Sales of non-financial assets amounted to R94 million for the 2012/2013 fiscal year, resulting in a net cash outflow from investments in non-financial assets of R14 081 million. The net acquisition of financial assets other than cash amounted to R1 447 million for the 2012/2013 fiscal year. The net incurrence of liabilities amounted to R138 963 million, resulting in net cash inflow of R137 516 million for the 2012/2013 fiscal year. The total net change in the stock of cash for national government amounted to a decrease of R28 884 million (see Table A, p. 5).

The largest contributors to the total cash payments for operating activities and purchases of non-financial assets of R1 008 505 million from the national revenue fund and donor funds for the 2012/2013 fiscal year were transfers of a general character between different levels of government (R359 673 million or 35,7%) (mainly to provincial governments to defray their expenditure on general government services); followed by total social protection (R114 186 million or 11,3%); total public order and safety (R96 750 million or 9,6%); public debt transactions (mainly interest) (R88 063 million or 8,7%); total economic affairs (R87 435 million or 8,7%); executive and legislative services, financial and fiscal affairs, foreign affairs other than foreign aid (R64 561 million or 6,4%); total housing and community amenities (R51 490 million or 5,1%); total education (R47 609 million or 4,7%); total defence (R38 116 million or 3,8%); total health (R31 991 million or 3,2%); general services (R13 610 million or 1,3%); basic research (R4 828 million or 0,5%); total recreation, culture and religion (R4 681 million or 0,5%); and total environmental protection (R3 601 million or 0,4%) (see Table B, p. 10, Figure 3, p. 11).

## **Economic classification of the cash payments for operating activities and purchases of non-financial assets from the national revenue fund and donor funds received**

The national revenue fund refers to the votes of the national departments as well as to fixed statutory appropriations and standing appropriations. Economic classification of expenditure is in general a measure of the nature and economic effect of government operations on the economy of a country. Seven main economically classified cash payments for operating activity categories exist: compensation of employees; purchases of goods and services; interest; subsidies; grants; social benefits; and other payments.

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

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

Cash receipts from operating activities increased by R77 506 million from R764 504 million in 2011/2012 to R842 010 million in 2012/2013 mainly due to an increase in taxes collected.

The increase of R71 095 million in taxes collected from R742 576 million in 2011/2012 to R813 671 million in 2012/2013 was mainly due to increases in taxes payable by individuals and the value-added tax on goods or services collected in the different stages of production by enterprises.

The increase of R6 056 million in other receipts from R20 202 million in 2011/2012 to R26 258 million in 2012/2013 was mainly due to the increase in miscellaneous and unidentified revenue.

The increase of R355 million in grants received from R1 726 million 2011/2012 to R2 081 million in 2012/2013 was mainly due to an increase in grants from foreign governments.

Cash payments for operating activities increased by R93 906 million from R900 423 million in 2011/2012 to R994 329 million in 2012/2013 mainly due to an increase in grant payments.

The largest contributor to total cash payments for operating activities for the 2012/2013 fiscal year was grants (R593 847 million), followed by social benefits (R109 897 million), compensation of employees (R105 057 million), interest (R88 156 million), purchases of goods and services (R53 528 million), other payments (R32 269 million) and subsidies (R11 575 million) (see Table A, p. 5, Figure 1, p. 6).

The increase of R61 568 million in grants from R532 279 million in 2011/2012 to R593 847 million in 2012/2013 was mainly due to an increase in transfers from national government to provincial governments, the Southern African Customs Union and municipalities.

The increase of R11 692 million in interest from R76 464 million in 2011/2012 to R88 156 million in 2012/2013 was mainly due to an increase in interest paid on public debt.

The increase of R9 340 million in compensation of employees from R95 717 million in 2011/2012 to R105 057 million in 2012/2013 was mainly due to an increase in compensation of employees by the South African Police Service and the Department of Defence and Military Veterans.

The increase of R8 496 million in social benefits from R101 401 million in 2011/2012 to R109 897 million in 2012/2013 was mainly due to an increase in payments of social grants to households by the Department of Social Development.

The increase of R2 332 million in purchases of goods and services from R51 196 million in 2011/2012 to R53 528 million in 2012/2013 was mainly due to an increase in purchases of goods and services by the Department of Cooperative Governance and Traditional Affairs, the Department of Justice and Constitutional Development and the South African Police Service.

The increase of R1 502 million in subsidies paid from R10 073 million in 2011/2012 to R11 575 million in 2012/2013 was mainly due to an increase in subsidies paid by the Department of Trade and Industry to non-financial private enterprises.

The decrease of R1 024 million in other payments from R33 293 million in 2011/2012 to R32 269 million in 2012/2013 was mainly due to a decrease in capital transfer by the Department of Transport to non-financial public corporations.

The increase of R2 191 million in purchases of non-financial assets from R11 984 million in 2011/2012 to R14 175 million in 2012/2013 was mainly due to increases in capital expenditure on other constructions by the Department of Water Affairs and the Department of Basic Education and non-residential buildings by the Department of Defence and Military Veterans.

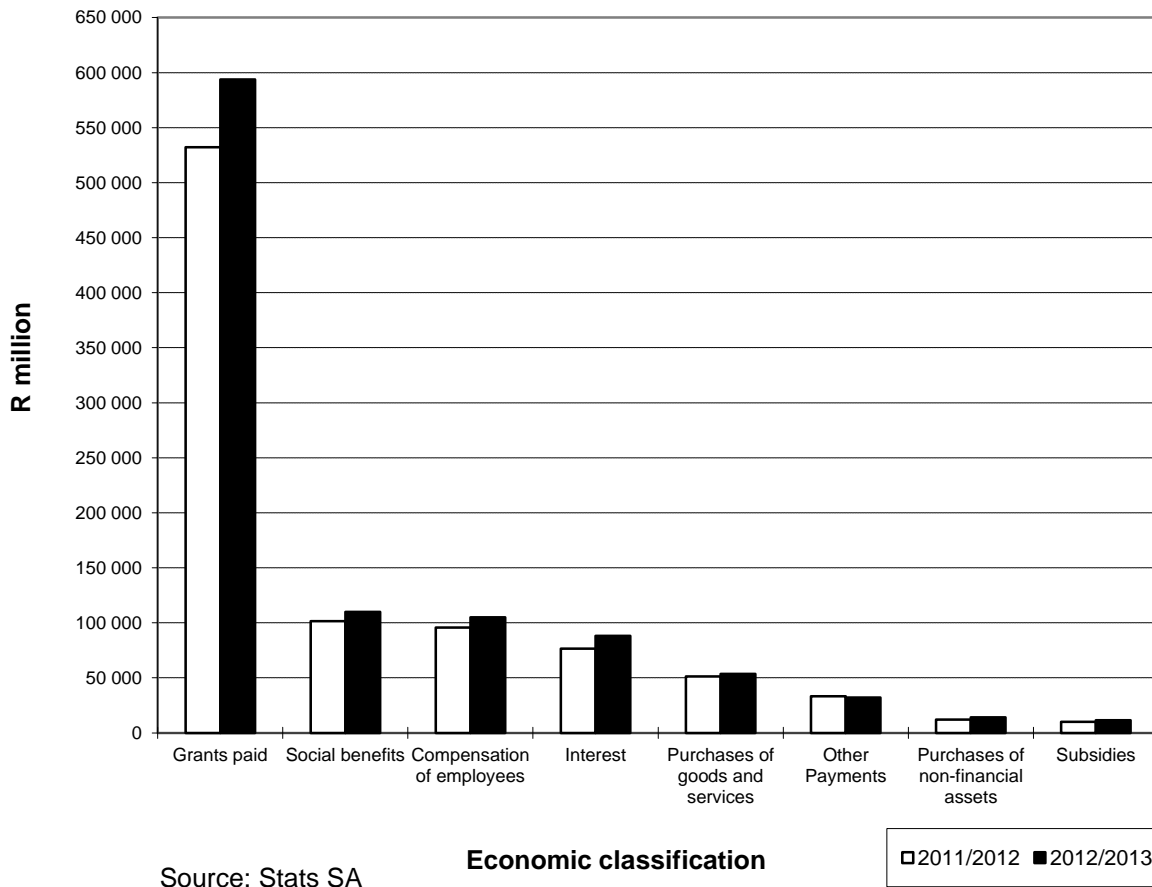
**Table A – Economic classification of statement of sources and uses of cash of national government for the 2011/2012 and 2012/2013 fiscal years (summary) <sup>1</sup>**

GFS 2001 codes	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>	764 504	842 010	77 506
11	Taxes	742 576	813 671	71 095
12	Social contributions	0	0	0
13	Grants	1 726	2 081	355
14	Other receipts	20 202	26 258	6 056
	Cash payments for operating activities <b>b</b>	900 423	994 329	93 906
21	Compensation of employees	95 717	105 057	9 340
22	Purchases of goods and services	51 196	53 528	2 332
24	Interest	76 464	88 156	11 692
25	Subsidies	10 073	11 575	1 502
26	Grants	532 279	593 847	61 568
27	Social benefits	101 401	109 897	8 496
28	Other payments	33 293	32 269	-1 024
	<i>Net cash flow from operating activities: (outflow)/ inflow (a-b)=c</i>	-135 919	-152 319	-16 400
	<b>Cash flows from investments in non-financial assets:</b>			
	Purchases of non-financial assets <b>d</b>	11 984	14 175	2 191
611	Fixed assets	11 852	14 083	2 231
612	Inventories	0	0	0
613	Valuables	0	0	0
614	Non-produced assets	132	92	-40
	Sales of non-financial assets <b>e</b>	115	94	-21
311	Fixed assets	115	94	-21
312	Inventories	0	0	0
313	Valuables	0	0	0
314	Non-produced assets	0	0	0
	<i>Net cash flow from investments in non-financial assets: (outflow)/ inflow (e-d)=f</i>	-11 869	-14 081	-2 212
	<b>CASH SURPLUS/ (DEFICIT) (c+f)=g</b>	-147 788	-166 400	-18 612
	<b>Cash flows from financing activities:</b>			
	Net acquisition of financial assets other than cash: cash outflow/ (inflow) <b>h</b>	4 345	1 447	
321	Domestic	4 345	1 447	
322	Foreign	0	0	
	Net incurrence of liabilities: cash (outflow)/ inflow <b>i</b>	125 187	138 963	
331	Domestic	115 476	152 954	
332	Foreign	9 711	-13 991	
	<i>Net cash flow from financing activities: (outflow)/ inflow (i-h)=j</i>	120 842	137 516	
99999	<b>NET CHANGE IN THE STOCK OF CASH (g+j)=k</b>	<b>-26 946</b>	<b>-28 884</b>	

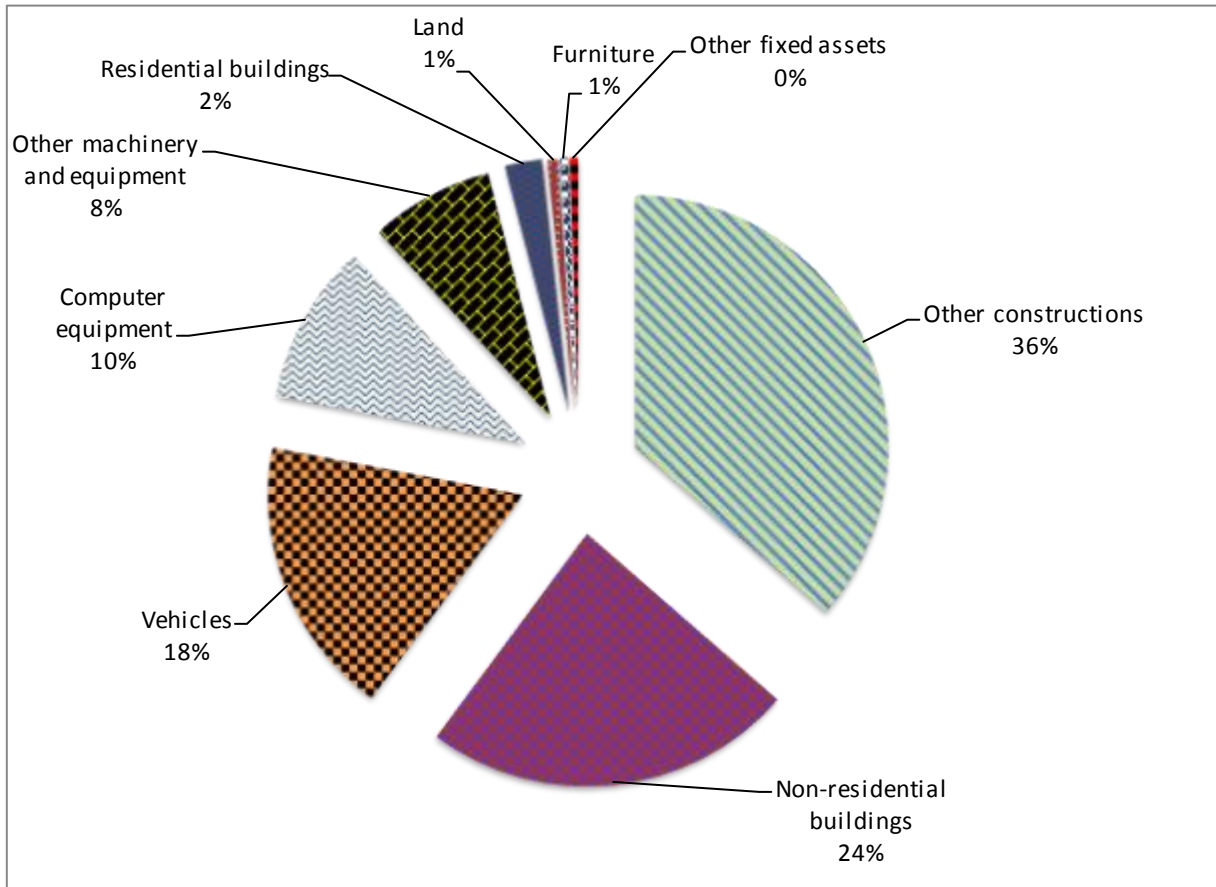
<sup>1</sup> The sum of the data may not necessarily add up to totals due to rounding-off of figures.

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

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



**Figure 2 - 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.

Source: Stats SA



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

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, page 10. There are ten main categories of functional classification of cash payments for operating activities and purchases of non-financial assets: general public services; defence; public order and safety; economic affairs; environmental protection; housing and community amenities; health; recreation, culture and religion; education; and social protection.

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

Total cash payments for operating activities and purchases of non-financial assets from the national revenue fund and donor funds increased by R96 097 million from R912 408 million in 2011/2012 to R1 008 505 million in the 2012/2013 fiscal year.

The increase of R25 767 million in cash payments for transfers of a general character between different levels of government from R333 906 million in 2011/2012 to R359 673 million in 2012/2013 was mainly due to an increase in grants paid to provincial governments.

The increase of R21 481 million in cash payments for executive and legislative services, financial and fiscal affairs, foreign affairs other than foreign aid from R43 080 million in 2011/2012 to R64 561 million in 2012/2013 was mainly due to increased payments to the Southern African Customs Union.

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 payments of interest on public debt.

The increase of R7 612 million in cash payments for social protection from R106 574 million in 2011/2012 to R114 186 million in 2012/2013 was mainly due to increased social grants to households by the Department of Social Development.

The increase of R6 548 million in cash payments for housing and community amenities from R44 942 million in 2011/2012 to R51 490 million in 2012/2013 was mainly due to an increase in capital transfers to municipalities by the Department of Human Settlements and the Department of Cooperative Governance and Traditional Affairs to fund the national human settlements development and the eradication of backlogs in municipal infrastructure programme.

The increase of R5 556 million in cash payments for education from R42 053 million in 2011/2012 to R47 609 million in 2012/2013 was mainly due to increased grants paid by the Department of Higher Education and Training to extra-budgetary institutions, universities and universities of technology to fund education infrastructure and capital transfers by the Department of Basic Education to provincial governments for the provision of basic services in schools and spending on other constructions.

The increase of R5 407 million in cash payments for police from R58 980 million in 2011/2012 to R64 387 million in 2012/2013 was mainly due to increased spending on compensation of employees, purchases of goods and services and on computer equipment by the South African Police Service.

The increase of R3 457 million in cash payments for defence from R34 659 million in 2011/2012 to R38 116 million in 2012/2013 was mainly due to increased spending on compensation of employees, purchases of goods and services and non-residential buildings by the Department of Defence and Military Veterans.

The increase of R2 652 million in cash payments for health from R29 339 million in 2011/2012 to R31 991 million in 2012/2013 was mainly due to an increase in grants by the Department of Health to provincial government for the funding of health services.

The decrease of R2 117 million in cash payments for general services from R15 727 million in 2011/2012 to R13 610 million in 2012/2013 was mainly due to decreased spending on goods and services by Statistics South Africa and on computer software by the Department of Home Affairs.

The decrease of R1 426 million in cash payments for transport from R42 687 million in 2011/2012 to R41 261 million in 2012/2013 was mainly due to a decrease in the capital transfer paid to the South African National Roads Agency Limited by the Department of Transport.

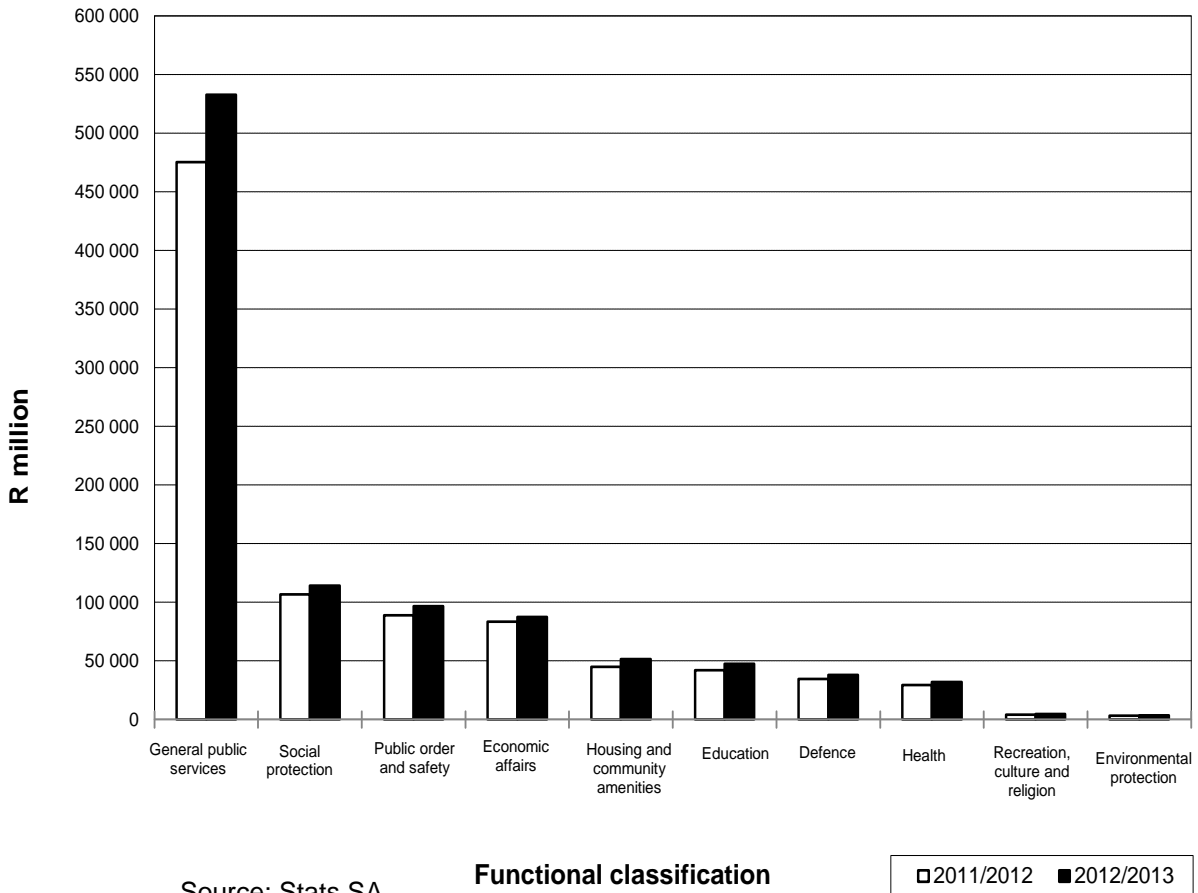
**Table B – Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2011/2012 and 2012/2013 fiscal years (summary) <sup>1</sup>**

GFS 2001 codes	Type of service	2011/2012 <sup>2</sup>	2012/2013	Change between 2011/2012 and 2012/2013	Percentage of total cash payments
		R million	R million	R million	2012/2013
	<b>General government services</b>				
<b>701</b>	<b>General public services</b>				
<b>7011</b>	Executive and legislative services, financial and fiscal affairs, foreign affairs other than foreign aid	43 080	64 561	21 481	6,4
<b>7012</b>	Foreign economic aid	828	969	141	0,1
<b>7013</b>	General services	15 727	13 610	-2 117	1,3
<b>7014</b>	Basic research	4 359	4 828	469	0,5
<b>7015</b>	Research and development general public services	163	179	16	0,0
<b>7016</b>	General public services n.e.c.	840	762	-78	0,1
<b>7017</b>	Public debt transactions (mainly interest)	76 370	88 063	11 693	8,7
<b>7018</b>	Transfers of a general character between different levels of government	333 906	359 673	25 767	35,7
	<b>Total general public services</b> a	<b>475 272</b>	<b>532 647</b>	<b>57 375</b>	<b>52,8</b>
<b>702</b>	<b>Defence</b> b	<b>34 659</b>	<b>38 116</b>	<b>3 457</b>	<b>3,8</b>
<b>703</b>	<b>Public order and safety</b>				
<b>7031</b>	Police	58 980	64 387	5 407	6,4
<b>7032</b>	Fire protection services	0	0	0	0
<b>7033</b>	Law courts	13 561	15 047	1 486	1,5
<b>7034</b>	Prisons	16 274	17 310	1 036	1,7
<b>7035</b>	Research and development public order and safety	6	5	-1	0,0
	<b>Total public order and safety</b> c	<b>88 820</b>	<b>96 750</b>	<b>7 930</b>	<b>9,6</b>
<b>704</b>	<b>Economic affairs</b>				
<b>7041</b>	General economic, commercial and labour affairs	12 536	14 323	1 787	1,4
<b>7042</b>	Agriculture, forestry, fishing and hunting	11 262	12 589	1 327	1,2
<b>7043</b>	Fuel and energy	4 859	5 300	441	0,5
<b>7044</b>	Mining, manufacturing and construction	6 072	7 650	1 578	0,8
<b>7045</b>	Transport	42 687	41 261	-1 426	4,1
<b>7046</b>	Communications	2 017	1 885	-132	0,2
<b>7047</b>	Other industries	2 087	2 316	229	0,2
<b>7048</b>	Research and development economic affairs	1 935	2 112	177	0,2
	<b>Total economic affairs</b> d	<b>83 455</b>	<b>87 435</b>	<b>3 980</b>	<b>8,7</b>
<b>705</b>	<b>Environmental protection</b> e	<b>3 242</b>	<b>3 601</b>	<b>359</b>	<b>0,4</b>
<b>706</b>	<b>Housing and community amenities</b> f	<b>44 942</b>	<b>51 490</b>	<b>6 548</b>	<b>5,1</b>
<b>707</b>	<b>Health</b> g	<b>29 339</b>	<b>31 991</b>	<b>2 652</b>	<b>3,2</b>
<b>708</b>	<b>Recreation, culture and religion</b> h	<b>4 052</b>	<b>4 681</b>	<b>629</b>	<b>0,5</b>
<b>709</b>	<b>Education</b> i	<b>42 053</b>	<b>47 609</b>	<b>5 556</b>	<b>4,7</b>
<b>710</b>	<b>Social protection</b> j	<b>106 574</b>	<b>114 186</b>	<b>7 612</b>	<b>11,3</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> k	<b>912 408</b>	<b>1 008 505</b>	<b>96 097</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 3 - Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2011/2012 and 2012/2013 fiscal years**



**Table C – Transactions from the national revenue fund and donor funds for the 2011/2012 and 2012/2013 fiscal years <sup>1</sup>**

Transactions <sup>3</sup>	2011/2012 <sup>2</sup>	2012/2013
	R million	R million
<b>Vote expenditure</b>	499 347	538 663
<b>Fixed statutory appropriations</b>	389 197	424 315
<b>Donor funds <sup>4</sup></b>	1 466	2 039
<b>SACU payments</b>	21 760	42 151
<b>Extraordinary payments and non-operating expenditure</b>		
Losses on the Gold and Foreign Exchange Contingency Reserve Account (GFECRA)	940	152
IGCC Interest	0	0
Loss on exchange rate	448	263
Premiums paid on debt portfolio restructuring	0	2 172
<b>Total expenditure</b>	<b>913 158</b>	<b>1 009 755</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> Sources: Auditor-General of South Africa and National Treasury.

<sup>4</sup> Sources: Auditor-General of South Africa and the National Treasury records of RDP Fund. This amount includes surrender of donor funds to foreign donors.

**Remarks on certain items in Table C**

Fixed statutory appropriations consist of amounts forming a direct charge on the national revenue fund, including transfers to provincial governments by the National Treasury, commitments in respect of state debt and loans by community councils, salaries of the President and the Deputy President, salaries and allowances of office bearers and other members of the National Assembly and the National Council of Provinces, and judges' salaries and allowances.

**Notes**

<b>Forthcoming issues</b>	<b>Issue</b>	<b>Expected release date</b>
	Financial statistics of national government for 2013/2014	30 June 2015
<b>Purpose of this statistical release</b>	This statistical release provides financial statistics of cash transactions of national government. Cash payments defrayed from the national revenue fund for operating activities and purchases of non-financial assets for the 2012/2013 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
<b>Table 1 Cash receipts from operating activities</b>	<b>842 009 640</b>
11 Taxes	813 670 732
12 Social contributions	0
13 Grants	2 080 753
14 Other receipts	26 258 155

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>	<b>105 057 470</b>	<b>53 528 409</b>	<b>88 155 911</b>	<b>11 575 063</b>	<b>593 846 915</b>	<b>109 896 787</b>	<b>32 268 914</b>	<b>994 329 469</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>9 171 375</b>	<b>7 917 087</b>	<b>88 063 911</b>	<b>742 752</b>	<b>421 149 914</b>	<b>167 361</b>	<b>4 201 420</b>	<b>531 413 820</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	3 914 505	3 256 106	20	0	53 611 634	7 194	3 506 205	64 295 664
7012	Foreign economic aid	0	0	0	0	968 615	0	0	968 615
7013	General services	4 997 044	4 353 974	223	0	3 045 911	159 758	93 174	12 650 084
7014	Basic research	223 964	165 847	376	742 752	3 088 423	260	600 238	4 821 860
7015	R&D General public services	35 862	141 160	0	0	0	149	1 803	178 974
7016	General public services n.e.c.	0	0	0	0	762 156	0	0	762 156
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	359 673 175	0	0	359 673 175
<b>702</b>	<b>DEFENCE</b>	<b>17 235 079</b>	<b>9 161 656</b>	<b>0</b>	<b>0</b>	<b>9 677 046</b>	<b>98 703</b>	<b>145 456</b>	<b>36 317 940</b>
7021	Military defence	17 235 079	9 055 075	0	0	5 840 757	98 703	145 456	32 375 070
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	51 482	0	0	158 063
7025	Defence n.e.c.	0	0	0	0	3 784 807	0	0	3 784 807
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>66 681 895</b>	<b>21 785 136</b>	<b>1</b>	<b>0</b>	<b>2 380 839</b>	<b>406 975</b>	<b>327 709</b>	<b>91 582 555</b>
7031	Police services	47 148 089	12 944 959	0	0	427 464	268 272	283 485	61 072 269
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	8 196 035	3 901 559	1	0	1 946 623	82 544	18 533	14 145 295
7034	Prisons	11 335 617	4 935 871	0	0	6 752	56 159	25 691	16 360 090
7035	R&D Public order and safety	2 154	2 747	0	0	0	0	0	4 901
7036	Public order and safety 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							TOTAL (21 - 28)  R '000
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
		R '000	R '000	R '000	R '000	R '000	R '000	R '000	
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>5 496 398</b>	<b>5 209 619</b>	<b>36 773</b>	<b>10 526 141</b>	<b>39 976 470</b>	<b>305 253</b>	<b>25 109 201</b>	<b>86 659 855</b>
7041	General economic, commercial and labour affairs	1 712 652	1 286 876	510	983 948	7 663 500	4 412	2 533 073	14 184 971
7042	Agriculture, forestry, fishing and hunting	2 480 006	1 693 594	36 238	12 839	4 956 469	13 495	3 165 418	12 358 059
7043	Fuel and energy	188 870	156 941	0	0	1 603 839	304	3 340 015	5 289 969
7044	Mining, manufacturing and construction	456 346	245 937	2	2 823 330	3 362 335	2 595	732 700	7 623 245
7045	Transport	284 320	1 234 437	0	6 652 259	17 908 987	526	14 827 800	40 908 329
7046	Communication	137 732	207 745	23	53 465	1 314 839	386	166 882	1 881 072
7047	Other industries	166 795	113 138	0	300	1 716 032	283 289	26 997	2 306 551
7048	R&D Economic affairs	69 677	270 951	0	0	1 450 469	246	316 316	2 107 659
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>458 590</b>	<b>594 032</b>	<b>150</b>	<b>0</b>	<b>622 320</b>	<b>1 413 724</b>	<b>97 378</b>	<b>3 186 194</b>
7051	Waste management	41 837	38 968	15	0	0	188 110	795	269 725
7052	Waste water management	26 952	33 223	0	0	0	0	154	60 329
7053	Pollution abatement	48 408	45 038	17	0	0	224	2 009	95 696
7054	Protection of biodiversity and landscape	125 664	279 569	36	0	622 320	824 230	2 344	1 854 163
7055	R&D Environmental protection	38 802	63 604	8	0	0	1 324	502	104 240
7056	Environmental protection n.e.c.	176 927	133 630	74	0	0	399 836	91 574	802 041
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>1 660 503</b>	<b>4 173 057</b>	<b>3 611</b>	<b>33 511</b>	<b>40 800 757</b>	<b>801 641</b>	<b>280 457</b>	<b>47 753 537</b>
7061	Housing development	209 545	239 707	0	0	23 700 046	241	15 119	24 164 658
7062	Community development	290 399	2 338 121	0	33 511	14 391 570	569	6 339	17 060 509
7063	Water supply	1 157 747	1 553 721	3 611	0	2 705 741	800 831	258 999	6 480 650
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	2 812	41 508	0	0	3 400	0	0	47 720
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							TOTAL (21 - 28)  R '000
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
		R '000	R '000	R '000	R '000	R '000	R '000	R '000	
<b>707</b>	<b>HEALTH</b>	<b>2 997 806</b>	<b>1 701 587</b>	<b>0</b>	<b>0</b>	<b>26 781 511</b>	<b>10 098</b>	<b>354 810</b>	<b>31 845 812</b>
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	2 556 105	972 891	0	0	15 083 586	8 776	4 490	18 625 848
7074	Public health services	168 254	352 586	0	0	8 762 848	161	334 966	9 618 815
7075	R&D Health	0	15 456	0	0	416 989	0	4 041	436 486
7076	Health n.e.c.	273 447	360 654	0	0	2 518 088	1 161	11 313	3 164 663
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>321 063</b>	<b>486 665</b>	<b>0</b>	<b>272 659</b>	<b>2 447 354</b>	<b>929</b>	<b>1 143 104</b>	<b>4 671 774</b>
7081	Recreational and sporting services	70 630	123 873	0	0	637 842	101	221 323	1 053 769
7082	Cultural services	124 124	257 659	0	0	1 156 301	335	410 457	1 948 876
7083	Broadcasting and publishing services	0	0	0	272 659	123 951	0	197 444	594 054
7084	Religious and other community services	60 960	57 449	0	0	495 033	234	311 399	925 075
7085	R&D Recreation, culture and religion	0	96	0	0	0	0	0	96
7086	Recreation, culture and religion n.e.c.	65 349	47 588	0	0	34 227	259	2 481	149 904
<b>709</b>	<b>EDUCATION</b>	<b>711 118</b>	<b>2 132 552</b>	<b>51 465</b>	<b>0</b>	<b>43 798 360</b>	<b>4 734</b>	<b>27 445</b>	<b>46 725 674</b>
7091	Pre-primary and primary education	11 429	6 261	0	0	4 906 464	22	104	4 924 280
7092	Secondary education	39 189	77 688	0	0	336 652	88	0	453 617
7093	Post-secondary non-tertiary education (e.g. ABET)	158 882	54 110	0	0	4 844 607	539	0	5 058 138
7094	Tertiary education	30 579	8 343	0	0	27 158 054	312	5 000	27 202 288
7095	Education not definable by level	5 377	566 644	0	0	0	334	0	572 355
7096	Subsidiary services to education	11 718	3 960	0	0	0	0	0	15 678
7097	R&D Education	2 563	562	0	0	176 820	0	0	179 945
7098	Education n.e.c.	451 381	1 414 984	51 465	0	6 375 763	3 439	22 341	8 319 373

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							TOTAL (21 - 28)
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
		R '000	R '000	R '000	R '000	R '000	R '000	R '000	
Functional classification		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>323 643</b>	<b>367 018</b>	<b>0</b>	<b>0</b>	<b>6 212 344</b>	<b>106 687 369</b>	<b>581 934</b>	<b>114 172 308</b>
7101	Sickness and disability	3 370	1 940	0	0	17 001	17 239 724	3 558	17 265 593
7102	Old age	3 145	63 714	0	0	1 543	42 177 541	497 141	42 743 084
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	28 362	20 746	0	0	0	45 399 670	9 220	45 457 998
7105	Unemployment	0	0	0	0	0	0	0	0
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	5 581	7 390	0	0	0	0	3 160	16 131
7108	R&D Social protection	2 619	31 486	0	0	0	0	0	34 105
7109	Social protection n.e.c.	280 566	241 742	0	0	6 193 800	1 870 434	68 855	8 655 397

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>	14 083 480	0	45	91 760	14 175 285
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	1 162 711	0	13	70 162	1 232 886
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	195 560	0	0	70 162	265 722
7012	Foreign economic aid	0	0	0	0	0
7013	General services	960 180	0	13	0	960 193
7014	Basic research	6 510	0	0	0	6 510
7015	R&D General public services	461	0	0	0	461
7016	General public services n.e.c.	0	0	0	0	0
7017	Public debt transactions (mainly interest)	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0
<b>702</b>	<b>DEFENCE</b>	1 797 692	0	0	0	1 797 692
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.	0	0	0	0	0
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	5 167 082	0	0	0	5 167 082
7031	Police services	3 314 990	0	0	0	3 314 990
7032	Fire protection services	0	0	0	0	0
7033	Law courts	902 045	0	0	0	902 045
7034	Prisons	950 018	0	0	0	950 018
7035	R&D Public order and safety	29	0	0	0	29
7036	Public order and safety 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		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>753 823</b>	<b>0</b>	<b>0</b>	<b>21 598</b>	<b>775 421</b>
7041	General economic, commercial and labour affairs	138 345	0	0	0	138 345
7042	Agriculture, forestry, fishing and hunting	209 217	0	0	21 598	230 815
7043	Fuel and energy	9 636	0	0	0	9 636
7044	Mining, manufacturing and construction	26 917	0	0	0	26 917
7045	Transport	352 550	0	0	0	352 550
7046	Communication	3 550	0	0	0	3 550
7047	Other industries	9 751	0	0	0	9 751
7048	R&D Economic affairs	3 857	0	0	0	3 857
7049	Economic affairs n.e.c.	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>414 816</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>414 816</b>
7051	Waste management	17 554	0	0	0	17 554
7052	Waste water management	492	0	0	0	492
7053	Pollution abatement	20 378	0	0	0	20 378
7054	Protection of biodiversity and landscape	243 670	0	0	0	243 670
7055	R&D Environmental protection	59 849	0	0	0	59 849
7056	Environmental protection n.e.c.	72 873	0	0	0	72 873
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>3 736 099</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3 736 099</b>
7061	Housing development	209 921	0	0	0	209 921
7062	Community development	68 184	0	0	0	68 184
7063	Water supply	3 457 928	0	0	0	3 457 928
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	66	0	0	0	66
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)

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>145 070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>145 070</b>
7072	Outpatient services	0	0	0	0	0
70724	Ambulance services	0	0	0	0	0
7073	Hospital services	93 237	0	0	0	93 237
7074	Public health services	12 103	0	0	0	12 103
7075	R&D Health	0	0	0	0	0
7076	Health n.e.c.	39 730	0	0	0	39 730
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>8 968</b>	<b>0</b>	<b>32</b>	<b>0</b>	<b>9 000</b>
7081	Recreational and sporting services	1 213	0	0	0	1 213
7082	Cultural services	3 944	0	32	0	3 976
7083	Broadcasting and publishing services	0	0	0	0	0
7084	Religious and other community services	2 152	0	0	0	2 152
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	1 659	0	0	0	1 659
<b>709</b>	<b>EDUCATION</b>	<b>883 206</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>883 206</b>
7091	Pre-primary and primary education	84	0	0	0	84
7092	Secondary education	519	0	0	0	519
7093	Post-secondary non-tertiary education (e.g. ABET)	762	0	0	0	762
7094	Tertiary education	323	0	0	0	323
7095	Education not definable by level	101	0	0	0	101
7096	Subsidiary services to education	149	0	0	0	149
7097	R&D Education	30	0	0	0	30
7098	Education n.e.c.	881 238	0	0	0	881 238

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

Functional classification		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>		14 013	0	0	0	14 013
7101	Sickness and disability		99	0	0	0	99
7102	Old age		0	0	0	0	0
7103	Survivors		0	0	0	0	0
7104	Family and children		652	0	0	0	652
7105	Unemployment		0	0	0	0	0
7106	Housing		0	0	0	0	0
7107	Social exclusion n.e.c.		106	0	0	0	106
7108	R&D Social protection		41	0	0	0	41
7109	Social protection n.e.c.		13 115	0	0	0	13 115

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

	R '000
<b>Table 4 Sale of non-financial assets</b>	<b>94 162</b>
311 Fixed assets	93 972
312 Strategic stocks	0
313 Valuables	0
314 Non-produced assets	190



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

	R '000
<b>Table 5 Net acquisition of financial assets other than cash</b>	<b>1 447 301</b>
321 Domestic	1 447 301
322 Foreign	0

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

	R '000
<b>Table 6 Net incurrence of liabilities</b>	<b>138 963 051</b>
331 Domestic	152 954 217
332 Foreign	-13 991 166

**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 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 cash payments from the national revenue fund and donor funds for the 2012/2013 fiscal year.

The national revenue fund refers to the votes of the national departments as well as fixed statutory appropriations and standing appropriations.

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

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

### Methodology

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

The information is processed from the bookkeeping systems of national departments. The total expenditure of each department corresponds with the totals published by the Auditor-General of South Africa.

The transactions between the national departments have not been eliminated but are shown as transfers to national departments. These kinds of transactions consist mainly of state attorney services rendered by the Department of Justice and Constitutional Development.

Donor funding not used and surrendered back to the donor was shown as surrender of donor funds to foreign countries (transfer to foreign countries).

### Scope of the statistics of national departments

The cash payment transactions of the following votes (including fixed **financial** statutory appropriations and standing appropriations) have been classified economically and functionally.

The cash payments of the following votes have been included in the tables:

1. Agriculture, Forestry and Fisheries
2. Arts and Culture
3. Basic Education
4. Communications
5. Cooperative Governance and Traditional Affairs
6. Correctional Services
7. Defence and Military Veterans
8. Economic Development
9. Energy
10. Environmental Affairs
11. Government Communication and Information System
12. Health
13. Higher Education and Training
14. Home Affairs
15. Human Settlements
16. Independent Police Investigative Directorate

17. International Relations and Cooperation
18. Justice and Constitutional Development
19. Labour
20. Mineral Resources
21. National Treasury
22. Parliament
23. Police
24. Public Administration Leadership and Management Academy (PALAMA)
25. Public Enterprises
26. Public Service and Administration
27. Public Service Commission
28. Performance Monitoring and Evaluation
29. Public Works
30. Rural Development and Land Reform
31. Science and Technology
32. Social Development
33. Sport and Recreation South Africa
34. Statistics South Africa
35. The Presidency
36. Tourism
37. Trade and Industry
38. Transport
39. Water Affairs
40. Women, Children and People with Disabilities

**Classification**

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

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

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

- **Cash receipts from operating activities**

- Taxes
- Social contributions
- Grants
- Other receipts

- **Cash payments for operating activities**

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

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

Fixed assets  
Strategic stocks  
Valuables  
Non-produced assets

- **Sales of non-financial assets**

Fixed assets  
Strategic stocks  
Valuables  
Non-produced assets

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

Domestic  
Foreign

- **Net incurrence of liabilities**

Domestic  
Foreign

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

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

- **General public services**

Executive and legislative services, financial and fiscal affairs, external affairs  
Foreign economic aid  
General services  
Basic research  
R&D General public services  
General public services n.e.c.  
Public 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
- Post-secondary and non-tertiary education
- Tertiary education
- Education not defined by level
- Subsidiary services to education
- R&D Education
- Education n.e.c.

- **Social protection**

- Sickness and disability
- Old age
- Survivors
- Family and children
- Unemployment
- Housing
- Social exclusions n.e.c.
- R&D Social services
- Social protection n.e.c.

**Individual and collective services**

The disaggregated data (Tables 1 to 8) also include tables in which government consumption expenditure is broken down into individual and collective services (see Table 7 as listed in Annexure A, p.26). 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.26). These categories are recommended by the 1993 *System of National Accounts* (SNA).

**Comparability with the previous year**

For the fifth time this statistical release includes annual changes in rand value between the previous year (2011/2012) and the current year (2012/2013) for the categories of cash receipts from operating activities, cash payments for operating activities, purchases of non-financial assets, and cash flows from sales of non-financial assets. Annual changes for the functional classifications are also provided. The 2011/2012 classified information is generally comparable with the 2012/2013.

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

The Public Sector Classification Committee (PSCC) consists of the South African Reserve Bank (SARB), Statistics South Africa (Stats SA), and National Treasury (NT). The purpose of the PSCC is to coordinate the economic institutional classification of the public sector units and subsectors for purposes of reporting to national and international stakeholders. The classification lists are made public by the SARB to inform stakeholders of the scope of the public sector and sub-sectors. The three primary stakeholders signed a Memorandum of Understanding. Classification of public sector institutions has taken place for the fiscal year ended 31 March 2012. Currently the PSCC is in the process of identifying and classifying public sector institutions for the year ended 31 March 2013.



**Related publications** Statistics South Africa also publishes information on the expenditure of other levels of the general government 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;*
- P9119.4 *Financial statistics of consolidated general government;*
- P9114 *Financial census of municipalities; and*
- P9121 *Financial statistics of provincial government.*

**Symbols and abbreviations**

- GFE CRA Gold Foreign Exchange Contingency Reserves Account
- GFS Government Finance Statistics, 2001
- IGCC Intergovernmental Cash Coordination
- IMF International Monetary Fund
- n.e.c. Not elsewhere classified
- NPISH Non-profit institutions serving households
- NT National Treasury
- PALAMA Public Administration Leadership and Management Academy
- PSCC Public Sector Classification Committee
- RDP Reconstruction and Development Programme
- R&D Research and Development
- SA South Africa
- SACU Southern African Customs Union
- SAPS South African Police Service
- SARB South African Reserve Bank
- SARS South African Revenue Service
- SCOA Standard Chart of Accounts
- SDR Special Drawing Rights
- SETA Sector Education and Training Authorities
- SITA State Information Technology Agency
- SNA System of National Accounts, 1993
- Stats SA Statistics South Africa

**Revisions**

Revisions of 2011/2012 are indicated by footnotes in tables A, B and C. Details of the revisions will be provided by the component to users on request. The 2011/2012 data are final.

## Glossary

<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 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 payment is made.
<b>Collective services</b>	Collective services refer to the services provided collectively to the community and are particularly applicable on services such as general administration, public order and 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 for 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>	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, monetary gold and Special Drawing Rights (SDRs) allocated by the International Monetary Fund (IMF).
<b>Financial public corporations</b>	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.
<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>	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 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 received by a government unit from either another government unit or an international organisation.
<b>Households</b>	Household may be defined as individuals or a small group of persons who share the same living accommodation.
<b>Individual services</b>	Individual services refer to services rendered to individuals or a small group of persons. This category applies particularly to community and social services for example education, health and welfare.
<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>	Non-financial public corporations are government owned and/or controlled units, which sell industrial or commercial goods and services to the public on a large scale.
<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, prisons, hospitals, buildings for public entertainment, warehouse and industrial buildings, commercial buildings, hotels and restaurants.
<b>Other fixed assets</b>	Consist of cultivated assets and intangible fixed assets.
<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, harbors, dams, other waterworks, shafts, tunnels, other structures associated with mining subsoil assets, communication lines, power lines, pipelines, outdoor sport and recreation facilities.
<b>SNA (1993)</b>	The System of National Accounts (SNA) is the internationally agreed standard set of recommendations on how to compile measures of economic activity in accordance with strict accounting conventions based on economic principles.
<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>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>Tax revenue</b>	Tax revenue forms the dominant share of revenue for many government units and is composed of compulsory transfers to the general government sector.
<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>Technical enquiries</b>	
<b>Nomvula Nobiya</b>	Telephone number: +27 (12) 310 8406 Email: <a href="mailto:NomvulaN@statssa.gov.za">NomvulaN@statssa.gov.za</a>
<b>Elizabeth Makhafola</b>	Telephone number: +27 (12) 310 8977 Email: <a href="mailto:ElizabethMa@statssa.gov.za">ElizabethMa@statssa.gov.za</a>

## General information

Stats SA publishes approximately 300 different statistical releases each year. It is not economically viable to produce them in more than one of South Africa's eleven official languages. Since the releases are used extensively, not only locally but also by international economic and social-scientific communities, Stats SA releases are published in English only.

Stats SA has copyright on this publication. Users may apply the information as they wish, provided that they acknowledge Stats SA as the source of the basic data wherever they process, apply, utilise, publish or distribute the data; and also that they specify that the relevant application and analysis (where applicable) result from their own processing of the data.

### Advance release calendar

An advance release calendar is disseminated on [www.statssa.gov.za](http://www.statssa.gov.za)

### Stats SA products

A complete set of Stats SA publications is available at the Stats SA Library and the following libraries:

National Library of South Africa, Pretoria Division  
National Library of South Africa, Cape Town Division  
Natal Society Library, Pietermaritzburg  
Library of Parliament, Cape Town  
Bloemfontein Public Library  
Johannesburg Public Library  
Eastern Cape Library Services, King William's Town  
Central Regional Library, Polokwane  
Central Reference Library, Mbombela  
Central Reference Collection, Kimberley  
Central Reference Library, Mmabatho

**Stats SA also provides a subscription service.**

### Electronic services

A large range of data is available via online services. For more details about our electronic services, contact Stats SA's user information service at +27 (12) 310 8600.

You can visit us on the Internet at: [www.statssa.gov.za](http://www.statssa.gov.za)

### General enquiries

User information services:	Telephone number: +27 (12) 310 8600/ 8390 Email address: <a href="mailto:info@statssa.gov.za">info@statssa.gov.za</a>
Orders/subscription:	Telephone number: +27 (12) 310 8358 Email address: <a href="mailto:magdaj@statssa.gov.za">magdaj@statssa.gov.za</a>
Postal address:	Private Bag X44, Pretoria, 0001

*Produced by Stats SA*