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Statistical release

P9121

Financial statistics of provincial government

2012/2013

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Key findings

The net change in the stock of cash from provincial revenue funds and donor funds amounted to a cash surplus of R6 555 million for the 2012/2013 fiscal year.

Cash receipts from operating activities amounted to R401 533 million and cash payments for operating activities amounted to R365 241 million, resulting in a net cash inflow from operating activities of R36 292 million for the 2012/2013 fiscal year ended 31 March 2013. Purchases of non-financial assets amounted to R29 859 million for 2012/2013. Sales of non-financial assets amounted to R122 million for the 2012/2013 fiscal year, resulting in a net cash outflow from investments in non-financial assets of R29 737 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 R395 100 million from the provincial revenue funds and donor funds for the 2012/2013 fiscal year was education (R170 223 million, contributing 43,1%), followed by health (R119 233 million or 30,2%), total economic affairs (R42 357 million or 10,7%), total general public services (R19 509 million or 4,9%), housing and community amenities (R18 165 million or 4,6%), social protection (R12 281 million or 3,1%), recreation, culture and religion (R6 358 million or 1,6%), public order and safety (R4 237 million or 1,1%) and environmental protection (R2 737 million or 0,7%) (see Table B, p.12 and Figure 5, p.13).

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

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

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

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

Cash receipts from operating activities increased by R26 724 million from R374 809 million in 2011/2012 to R401 533 million in 2012/2013. This increase was mainly due to an increase in grants received from national government.

The largest contributor to total cash receipts from operating activities for the 2012/2013 fiscal year was grants (R388 405 million), followed by taxes (R8 506 million) and other receipts (R4 623 million).

Cash payments for operating activities increased by R25 866 million from R339 375 million in 2011/2012 to R365 241 million in 2012/2013. The increase was mainly due to an increase in compensation of employees and purchases of goods and services.

The largest contributor to total cash payments for operating activities for the 2012/2013 fiscal year was compensation of employees (R234 066 million), followed by purchases of goods and services (R86 945 million), other payments (R28 001 million), grants paid (R7 588 million), subsidies (R7 290 million), social benefits (R1 317 million) and interest (R34 million) (see Table A, p.5 and Figure 1, p.6).

The increase of R16 599 million in compensation of employees from R217 467 million in 2011/2012 to R234 066 million in 2012/2013 was mainly due to increased payments by the KwaZulu-Natal, Gauteng and Limpopo provincial governments.

The increase of R6 543 million in purchases of goods and services from R80 402 million in 2011/2012 to R86 945 million in 2012/2013 was mainly due to increased payments by the Gauteng, KwaZulu-Natal and Eastern Cape provincial governments.

The increase of R1 649 million in other payments from R26 352 million in 2011/2012 to R28 001 million in 2012/2013 was mainly due to increased capital transfers to households made by the Gauteng and Eastern Cape provincial governments, as well as increased transfers to non-profit institutions serving households by the Gauteng provincial government.

The increase of R990 million in grants paid from R6 598 million in 2011/2012 to R7 588 million in 2012/2013 was mainly due to increased grants to extra-budgetary accounts and funds by the Gauteng and Limpopo provincial governments as well as increased grants to municipalities by the Gauteng provincial government.

The increase of R244 million in social benefits from R1 073 million in 2011/2012 to R1 317 million in 2012/2013 was mainly due to increased payments for employer social benefits by the Limpopo, Gauteng and Eastern Cape provincial governments.

The decrease of R120 million in subsidies from R7 410 million in 2011/2012 to R7 290 million in 2012/2013 was mainly due to decreased subsidy payments made by the Gauteng provincial government to bus companies as well as decreased subsidy payments made by the Eastern Cape provincial government to public corporations.

The decrease of R38 million in interest paid from R72 million in 2011/2012 to R34 million in 2012/2013 was mainly due to decreased interest payments made by the Gauteng and Eastern Cape provincial governments.

The largest contributor to purchases of non-financial assets for the 2012/2013 fiscal year was fixed assets (R29 790 million), followed by non-produced assets (R58 million) and valuables (R11 million).

The increase of R789 million in purchases of non-financial assets from R29 070 million in 2011/2012 to R29 859 million in 2012/2013 was mainly due to increased payments on non-residential buildings and other constructions in the KwaZulu-Natal provincial government.

Table A - Economic classification of statement of sources and uses of cash of provincial government for the 2011/2012 and 2012/2013 fiscal years (summary)¹

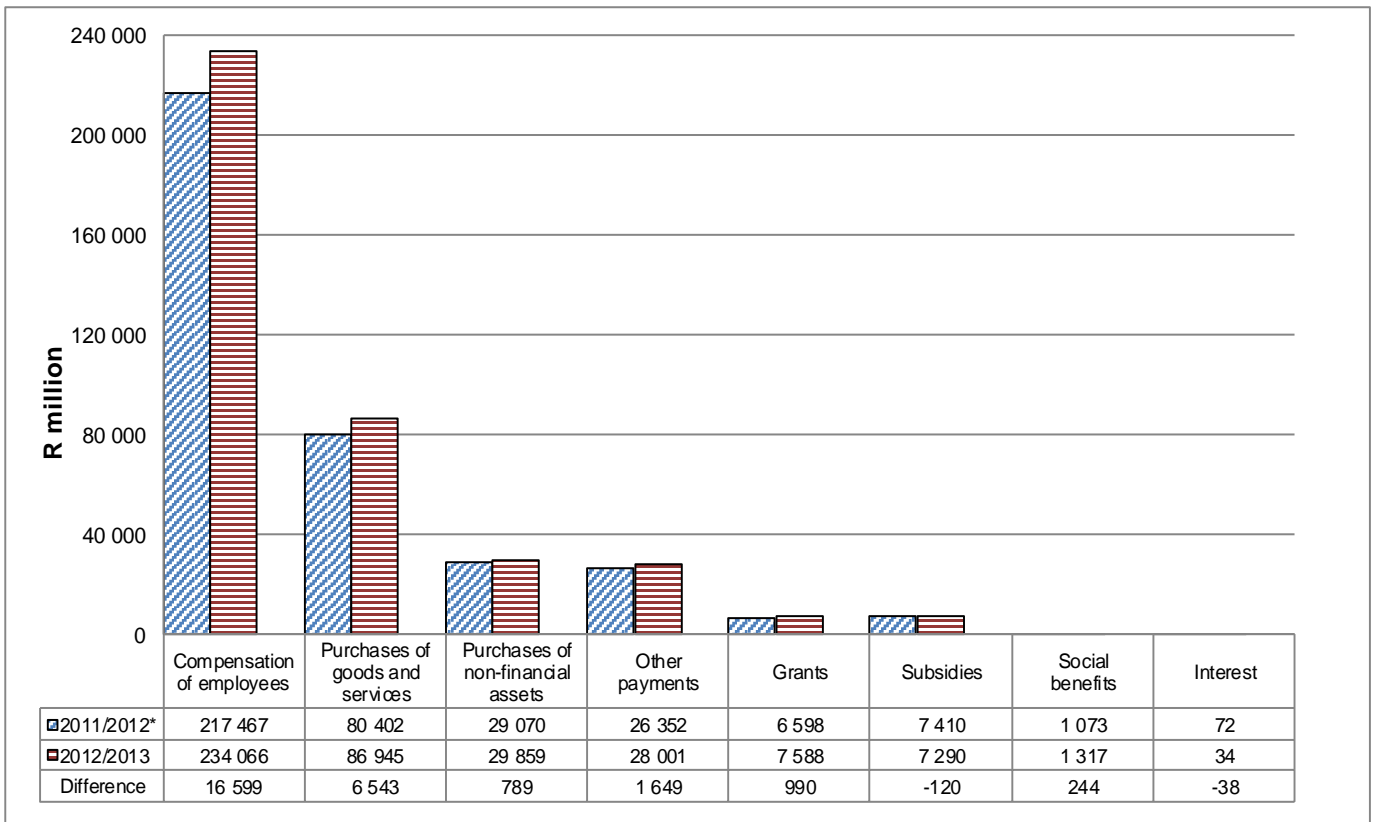
GFS 2001 codes	Economic classification of sources and uses of cash	2011/2012 ²	2012/2013	Change between 2011/2012 and 2012/2013
		R million	R million	R million
	Cash flows from operating activities:			
	Cash receipts from operating activities	a		
11	Taxes	374 809	401 533	26 724
12	Social contributions	7 769	8 506	737
13	Grants	0	0	0
14	Other receipts	362 673	388 405	25 732
		4 367	4 623	256
	Cash payments for operating activities	b		
21	Compensation of employees	339 375	365 241	25 866
22	Purchases of goods and services	217 467	234 066	16 599
24	Interest	80 402	86 945	6 543
25	Subsidies	72	34	-38
26	Grants	7 410	7 290	-120
27	Social benefits	6 598	7 588	990
28	Other payments	1 073	1 317	244
		26 352	28 001	1 649
	<i>Net cash flow from operating activities: (outflow)/ inflow</i>	(a-b)=c		
		35 434	36 292	858
	Cash flows from investments in non-financial assets:			
	Purchases of non-financial assets ³	d		
611	Fixed assets	29 070	29 859	789
612	Inventories	29 008	29 790	782
613	Valuables	0	0	0
614	Non-produced assets	6	11	5
		56	58	2
	Sales of non-financial assets	e		
311	Fixed assets	74	122	48
312	Inventories	74	122	48
313	Valuables	0	0	0
314	Non-produced assets	0	0	0
	<i>Net cash flow from investments in non-financial assets: (outflow)/ inflow</i>	(e-d)=f		
		-28 996	-29 737	
	CASH SURPLUS/ (DEFICIT)	(c+f)=g		
		6 438	6 555	
	Cash flows from financing activities:			
	Net acquisition of financial assets other than cash:			
	cash outflow/ (inflow)	h		
321	Domestic	0	0	
322	Foreign	0	0	
	Net incurrence of liabilities: cash (outflow)/ inflow	i		
331	Domestic	0	0	
332	Foreign	0	0	
	<i>Net cash flow from financing activities: (outflow)/ inflow</i>	(i-h)=j		
		0	0	
99999	NET CHANGE IN THE STOCK OF CASH	(g+j)=k		
		6 438	6 555	

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

² Revised since the previous publication.

³ See Figure 4 for the split of purchases of non-financial assets.

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

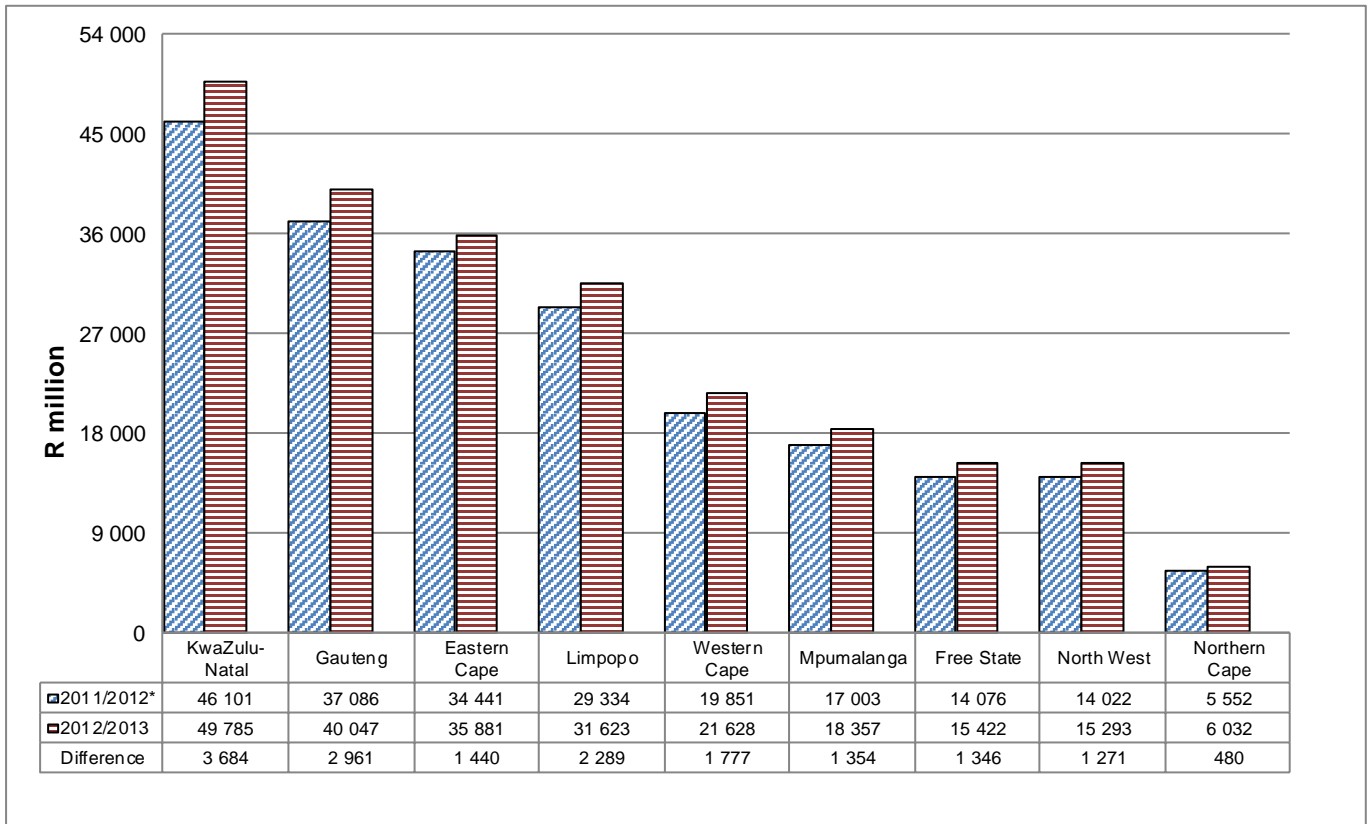


Source: Stats SA

Economic classification

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

Figure 2 – Compensation of employees of the individual provincial governments for the 2011/2012 and 2012/2013 fiscal years



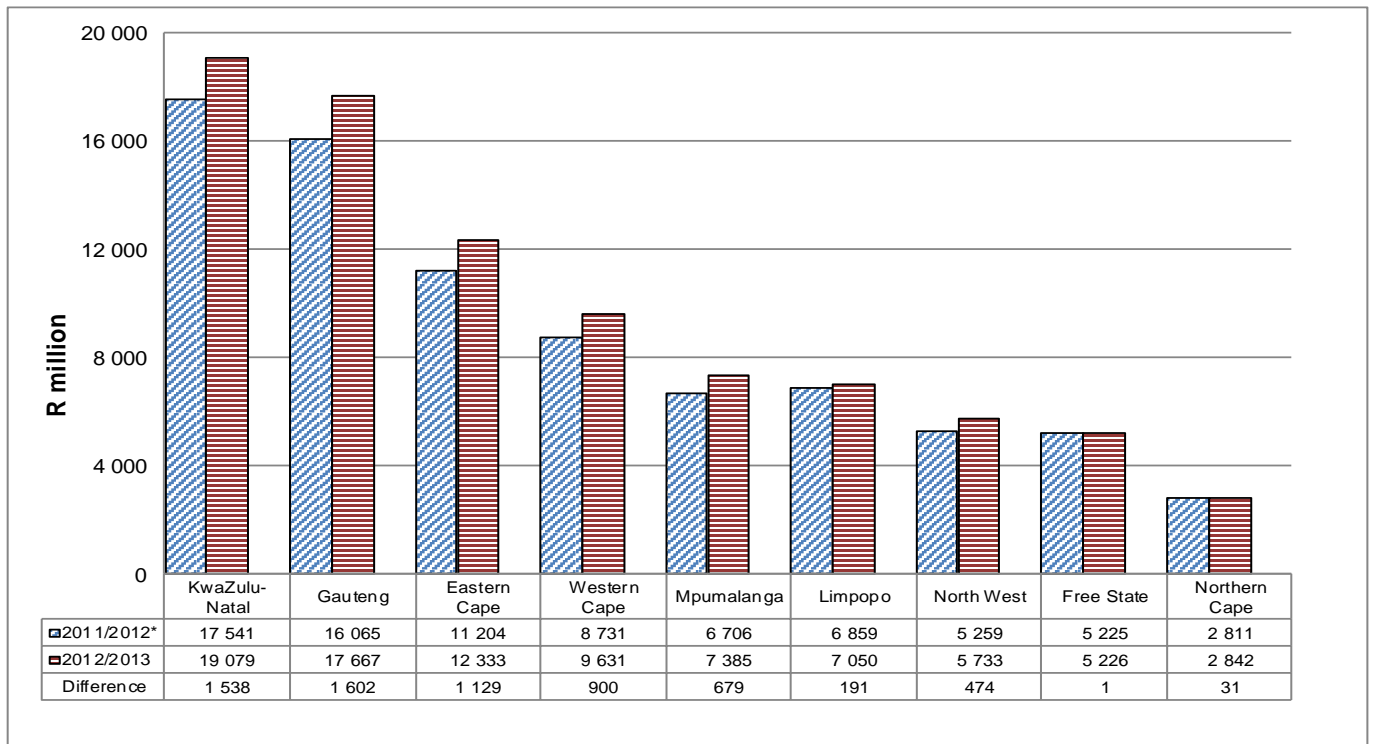
Source: Stats SA

Compensation of employees

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

Figure 2 shows that total provincial government expenditure on compensation of employees for the 2012/2013 fiscal year was R234 066 million, with the KwaZulu-Natal provincial government accounting for the largest proportion of this expenditure (R49 785 million), followed by Gauteng (R40 047 million) and Eastern Cape (R35 881 million). The Northern Cape provincial government’s expenditure on compensation of employees was the lowest (R6 032 million) (see Annexure A, p. 29).

Figure 3 – Purchases of goods and services of the individual provincial governments for the 2011/2012 and 2012/2013 fiscal years



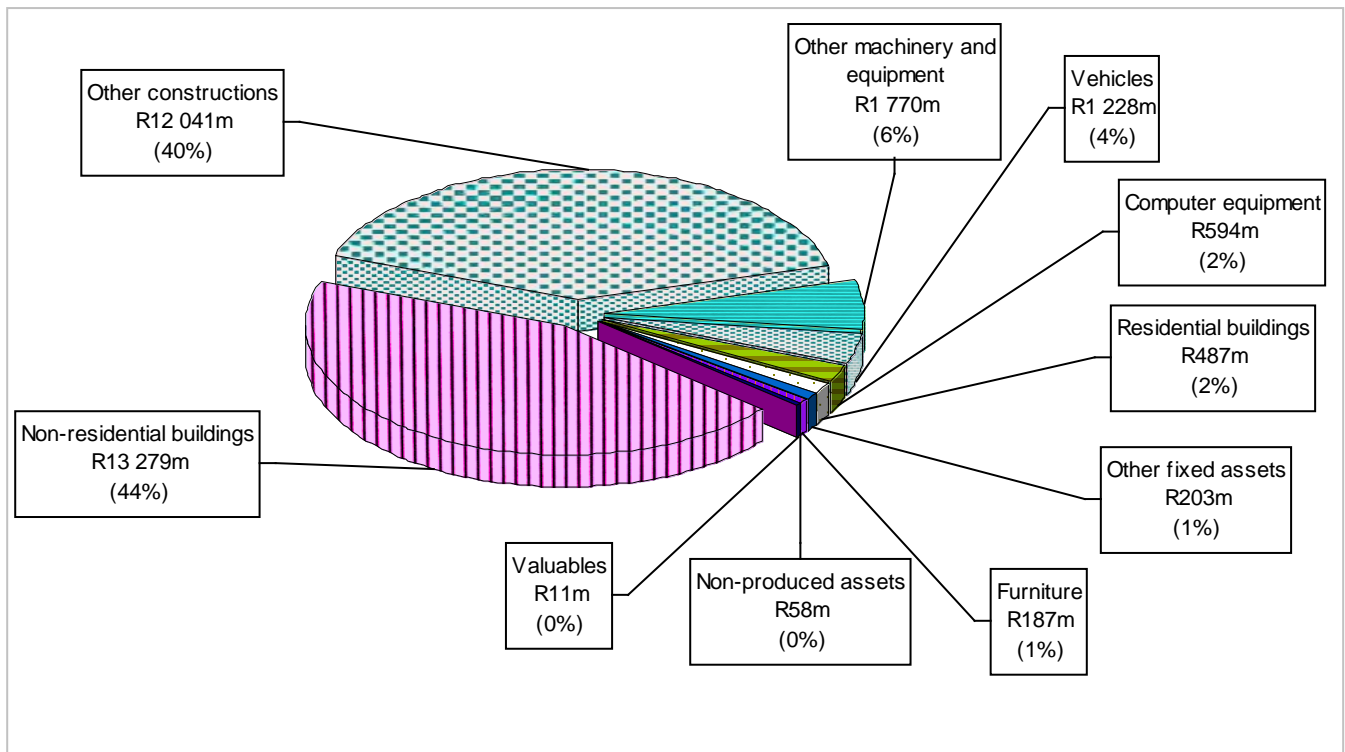
Source: Stats SA

Purchases of goods and services

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

Figure 3 shows that total purchases of goods and services by provincial government for the 2012/2013 fiscal year was R86 945 million, with the KwaZulu-Natal provincial government spending the largest proportion (R19 079 million), followed by Gauteng (R17 667 million) and Eastern Cape (R12 333 million); while the Northern Cape provincial government’s expenditure was the lowest (R2 842 million) (see Annexure A, p. 29).

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



Source: Stats SA

Figure 4 above depicts the economic classification of payments for purchases of non-financial assets for the 2012/2013 fiscal year, with the largest contributor being non-residential buildings (R13 279 million or 44%), followed by other constructions (R12 041 million or 40%) and other machinery and equipment (R1 770 million or 6%).

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

Functional classification of cash payments for operating activities and purchases of non-financial assets measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources by government in order to promote government objectives and various services rendered to the community. The functionally classified expenditure categories are indicated in Table B, p.12. There are ten main categories of functional classification of cash payments for operating activities and purchases of non-financial assets: general public services; defence; public order and safety; economic affairs; environmental protection; housing and community amenities; health; recreation, culture and religion; education; and social protection.

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

Total cash payments for operating activities and purchases of non-financial assets (functionally classified) from the provincial revenue funds and donor funds increased by R26 656 million from R368 444 million in 2011/2012 to R395 100 million in the 2012/2013 fiscal year.

The increase of R10 589 million in cash payments for health from R108 644 million in 2011/2012 to R119 233 million in 2012/2013 was mainly due to increased spending on health services by the Gauteng, KwaZulu-Natal and Limpopo provincial governments.

The increase of R10 118 million in cash payments for education from R160 105 million in 2011/2012 to R170 223 million in 2012/2013 was mainly due to increased spending on education by the KwaZulu-Natal, Mpumalanga and Gauteng provincial governments.

The increase of R2 515 million in cash payments for economic affairs from R39 842 million in 2011/2012 to R42 357 million in 2012/2013 was mainly due to increased spending on transport by the KwaZulu-Natal, Gauteng and Limpopo provincial governments.

The increase of R1 300 million in cash payments for housing and community amenities from R16 865 million in 2011/2012 to R18 165 million in 2012/2013 was mainly due to increased spending on housing development by the Gauteng, KwaZulu-Natal and Western Cape provincial governments.

The increase of R809 million in cash payments for social protection from R11 472 million in 2011/2012 to R12 281 million in 2012/2013 was mainly due to increased spending on social protection services by the Gauteng and KwaZulu-Natal provincial governments.

The increase of R566 million in cash payments for public order and safety from R3 671 million in 2011/2012 to R4 237 million in 2012/2013 was mainly due to increased spending on public order and safety services by the Mpumalanga, North West and Northern Cape provincial governments.

The increase of R467 million in cash payments for recreation, culture and religion from R5 891 million in 2011/2012 to R6 358 million in 2012/2013 was mainly due to increased spending on cultural services by the KwaZulu-Natal and Limpopo provincial governments as well as increased spending on recreational and sporting services by the KwaZulu-Natal provincial government.

The increase of R227 million in cash payments for environmental protection from R2 510 million in 2011/2012 to R2 737 million in 2012/2013 was mainly due to increased spending on the protection of biodiversity and landscape by the KwaZulu-Natal, Eastern Cape and Western Cape provincial governments.

The increase of R64 million in cash payments for general public services from R19 445 million in 2011/2012 to R19 509 million in 2012/2013 was mainly due to increased spending on executive and legislative organs, financial and fiscal affairs, external affairs services by the KwaZulu-Natal and Gauteng provincial governments.

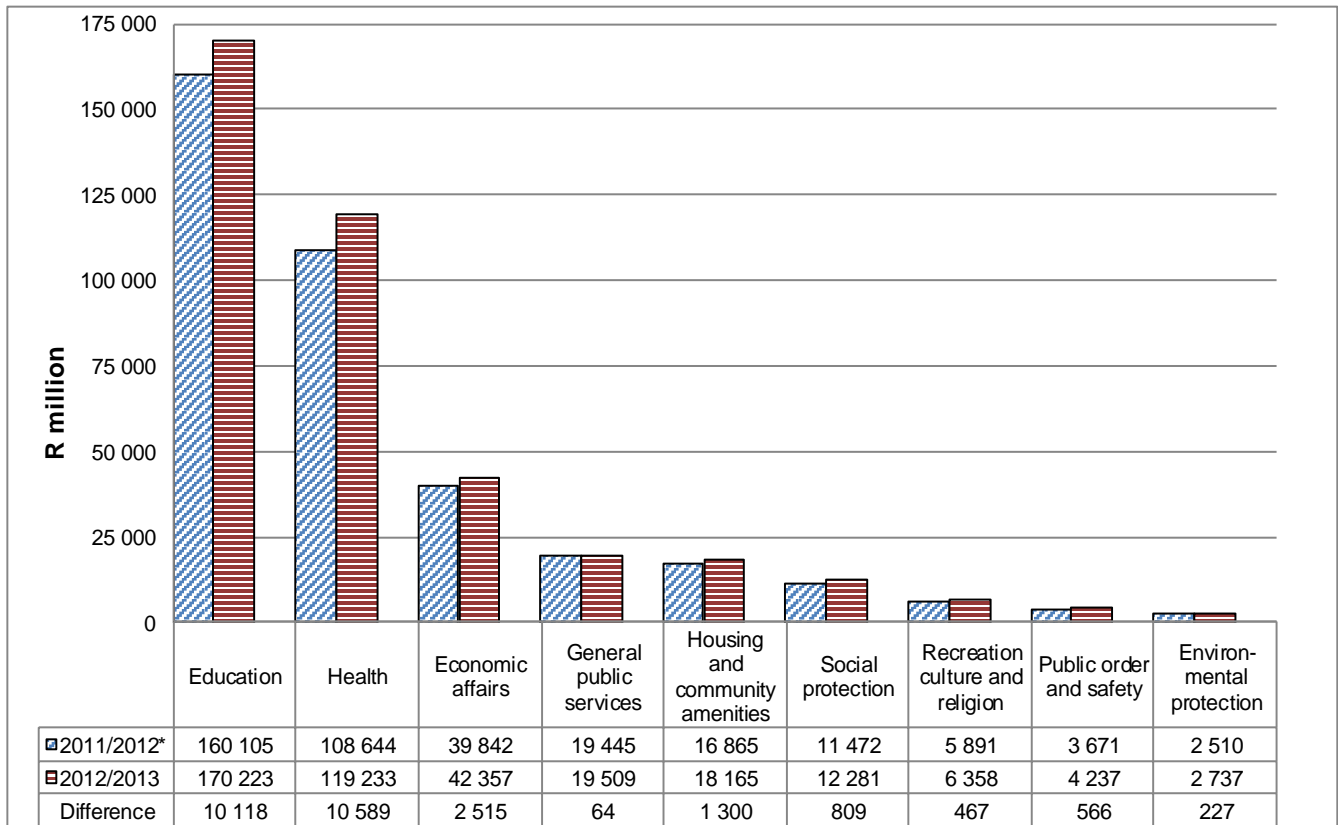
Table B - Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2011/2012 and 2012/2013 fiscal years (summary) ¹

GFS 2001 codes	Type of service	2011/2012 ²	2012/2013	Change between 2011/2012 and 2012/2013	Percentage of total cash payments 2012/2013
		R million	R million	R million	%
701	General public services				
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	6 199	6 863	664	1,7
7012	Foreign economic aid	0	0	0	0,0
7013	General services	13 157	12 401	-756	3,1
7014	Basic research	0	0	0	0,0
7015	R&D General public services	89	245	156	0,1
7016	General public services n.e.c.	0	0	0	0,0
7017	Public debt transactions (mainly interest)	0	0	0	0,0
7018	Transfers of a general character between different levels of government	0	0	0	0,0
	Total general public services	a 19 445	19 509	64	4,9
702	Defence	b 0	0	0	0,0
703	Public order and safety				
7031	Police	3 671	4 237	566	1,1
7032	Fire protection services	0	0	0	0,0
7033	Law courts	0	0	0	0,0
7034	Prison	0	0	0	0,0
	Total public order and safety	c 3 671	4 237	566	1,1
704	Economic affairs				
7041	General economic, commercial and labour affairs	3 391	3 351	-40	0,8
7042	Agriculture, forestry, fishing and hunting	7 550	8 197	647	2,1
7043	Fuel and energy	0	0	0	0,0
7044	Mining, manufacturing and construction	0	0	0	0,0
7045	Transport	27 013	28 546	1 533	7,2
7046	Communications	0	0	0	0,0
7047	Other industries	1 269	1 524	255	0,4
7048	R&D Economic affairs	620	738	118	0,2
	Total economic affairs	d 39 842	42 357	2 515	10,7
705	Environmental protection	e 2 510	2 737	227	0,7
706	Housing and community amenities	f 16 865	18 165	1 300	4,6
707	Health	g 108 644	119 233	10 589	30,2
708	Recreation, culture and religion	h 5 891	6 358	467	1,6
709	Education	i 160 105	170 223	10 118	43,1
710	Social protection	j 11 472	12 281	809	3,1
	Total provincial government cash payments for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j)	k 368 444	395 100	26 656	100,0

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

² Revised since the previous publication.

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



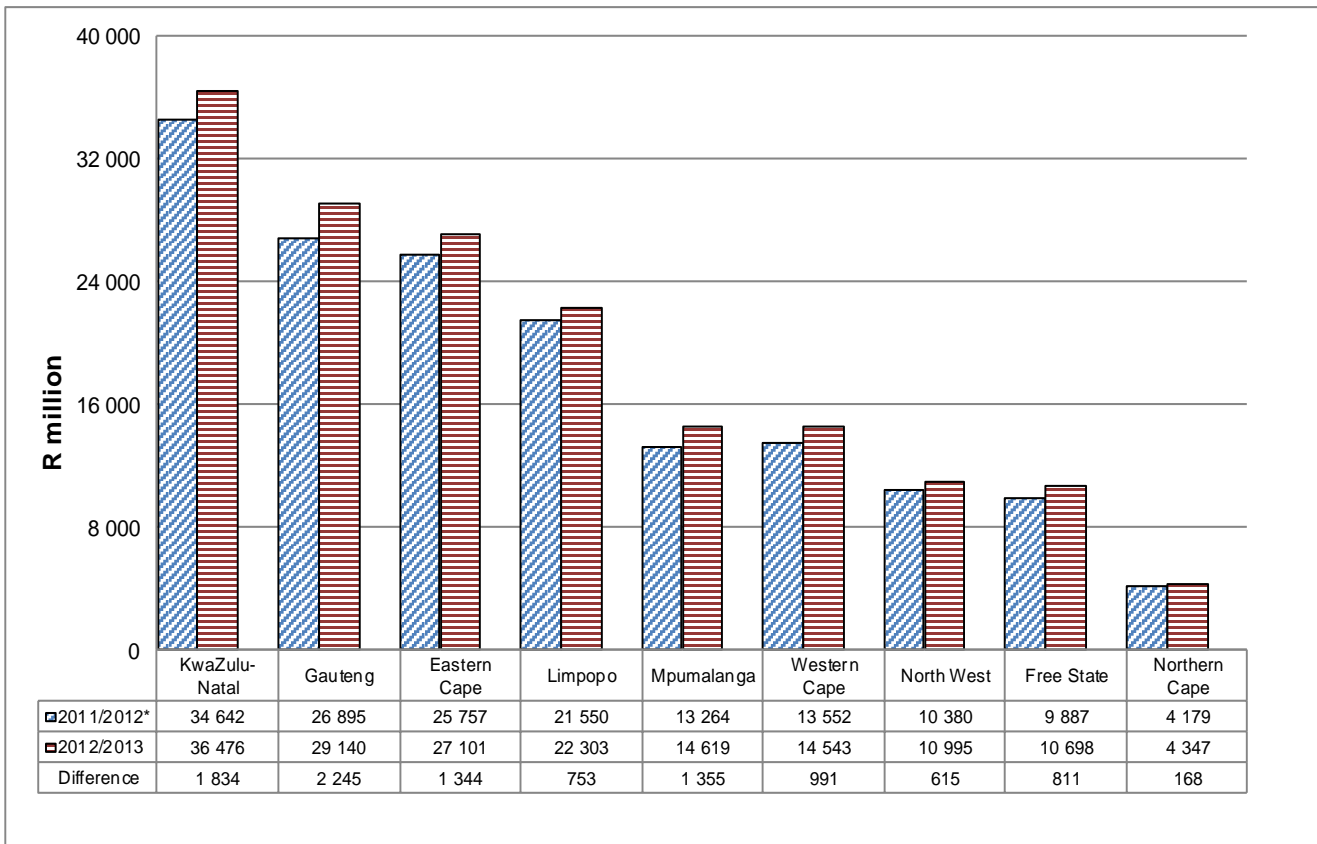
Source: Stats SA

Functional classification

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

Figure 5 shows the functional classification of cash payments for operating activities and purchases of non-financial assets for the 2011/2012 and 2012/2013 fiscal years. Provincial government funds were expended largely on education (R170 223 million), health (R119 233 million) and economic affairs (R42 357 million); the lowest expenditure categories were public order and safety (R4 237 million) and environmental protection (R2 737 million).

Figure 6 – Spending on education by the individual provincial governments for the 2011/2012 and 2012/2013 fiscal years



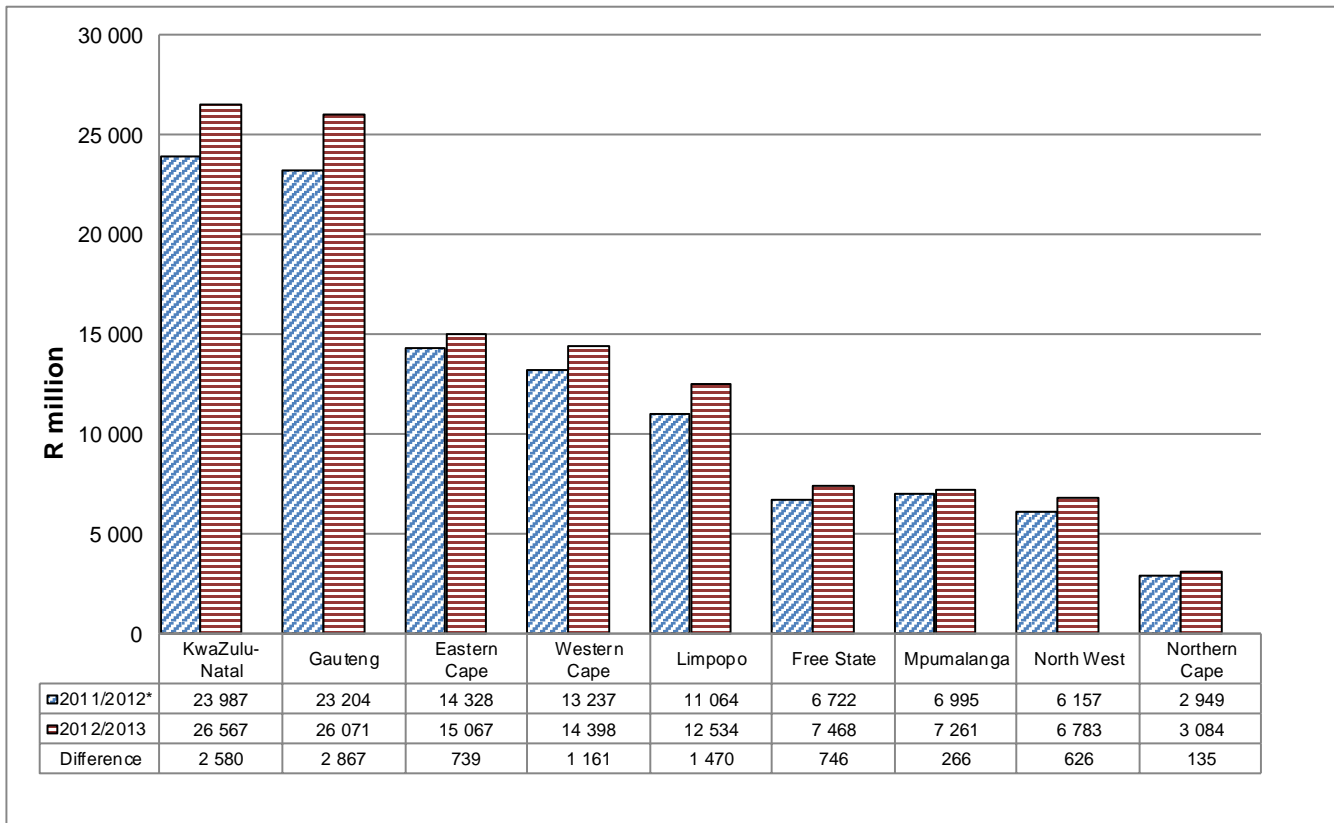
Source: Stats SA

Education function

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

Figure 6 shows that provincial government expenditure on education for the 2012/2013 fiscal year was R170 223 million, with the KwaZulu-Natal provincial government being the highest (R36 476 million), followed by Gauteng (R29 140 million) and Eastern Cape (R27 101 million); while the Northern Cape provincial government’s expenditure was the lowest (R4 347 million) (see Annexure B, p. 31).

Figure 7 – Spending on health by the individual provincial governments for the 2011/2012 and 2012/2013 fiscal years



Source: Stats SA

Health function

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

Figure 7 shows that provincial government expenditure on health for the 2012/2013 fiscal year was R119 233 million, with the KwaZulu-Natal provincial government spending the largest share of this (R26 567 million), followed by Gauteng (R26 071 million) and Eastern Cape (R15 067 million); while the Northern Cape provincial government's expenditure was the lowest (R3 084 million) (see Annexure B, p. 31).

Notes

Forthcoming issues	Issue	Expected release date
	Financial statistics of provincial government for 2013/2014	September 2015
Purpose of this statistical release	This statistical release provides financial statistics of cash transactions of provincial governments. Cash receipts from operating activities and sales of non-financial assets for the 2011/2012 and 2012/2013 fiscal years were classified economically only. Cash payments for operating activities and purchases of non-financial assets for the 2011/2012 and 2012/2013 fiscal years were classified economically and functionally.	
Expected changes in next issue	No changes are expected.	

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Statistician-General

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

	R '000
Table 1 Cash receipts from operating activities	401 533 252
11 Taxes	8 505 526
12 Social contributions	0
13 Grants	388 404 754
14 Other receipts	4 622 972

Table C - 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	
70	GENERAL GOVERNMENT SERVICES	234 065 658	86 945 371	33 792	7 290 261	7 587 774	1 317 152	28 001 172	365 241 180
701	GENERAL PUBLIC SERVICES	8 601 026	7 409 807	1 709	495	175 552	58 337	1 952 973	18 199 899
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	3 565 534	2 895 346	771	0	26 138	16 135	65 558	6 569 482
7012	Foreign economic aid	0	0	0	0	0	0	0	0
7013	General services	4 989 337	4 318 363	938	495	149 414	42 170	1 884 807	11 385 524
7014	Basic research	0	0	0	0	0	0	0	0
7015	R&D General public services	46 155	196 098	0	0	0	32	2 608	244 893
7016	General public services n.e.c.	0	0	0	0	0	0	0	0
7017	Public debt transactions (mainly interest)	0	0	0	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0	0	0	0
702	DEFENCE	0	0	0	0	0	0	0	0
7021	Military defence	0	0	0	0	0	0	0	0
7022	Civil defence	0	0	0	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0	0	0	0
7025	Defence n.e.c.	0	0	0	0	0	0	0	0
703	PUBLIC ORDER AND SAFETY	2 467 249	1 558 204	99	0	19	11 920	39 296	4 076 787
7031	Police services	2 456 342	1 544 932	99	0	19	11 920	39 246	4 052 558
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	0	0	0	0	0	0	0	0
7034	Prisons	0	0	0	0	0	0	0	0
7035	R&D Public order and safety	10 907	13 272	0	0	0	0	50	24 229
7036	Public order and safety n.e.c.	0	0	0	0	0	0	0	0

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

Economic classification Functional classification		Table 2 Cash payments for operating activities							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
704	ECONOMIC AFFAIRS	8 496 522	11 321 707	7 009	6 481 969	3 114 406	92 195	2 153 452	31 667 260
7041	General economic, commercial and labour affairs	618 642	897 406	3	610 723	177 164	1 733	1 018 833	3 324 504
7042	Agriculture, forestry, fishing and hunting	3 778 993	2 250 501	1 327	318 607	70 614	49 246	996 054	7 465 342
7043	Fuel and energy	0	0	0	0	0	0	0	0
7044	Mining, manufacturing and construction	0	0	0	0	0	0	0	0
7045	Transport	3 640 989	7 656 641	5 672	5 473 617	1 729 214	38 550	113 670	18 658 353
7046	Communication	0	0	0	0	0	0	0	0
7047	Other industries	74 758	266 994	0	72 622	1 094 123	180	14 110	1 522 787
7048	R&D Economic affairs	383 140	250 165	7	6 400	43 291	2 486	10 785	696 274
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	1 082 716	575 739	17	0	952 564	4 478	20 470	2 635 984
7051	Waste management	81 844	31 985	1	0	194	228	1 867	116 119
7052	Waste water management	0	0	0	0	0	0	0	0
7053	Pollution abatement	42 065	13 171	1	0	0	47	500	55 784
7054	Protection of biodiversity and landscape	902 266	484 027	14	0	952 370	4 069	16 502	2 359 248
7055	R&D Environmental protection	11 225	24 657	0	0	0	3	155	36 040
7056	Environmental protection n.e.c.	45 316	21 899	1	0	0	131	1 446	68 793
706	HOUSING AND COMMUNITY AMENITIES	1 522 983	673 034	120	14 687	894 178	8 290	14 971 292	18 084 584
7061	Housing development	1 114 369	443 091	111	5 567	416 754	6 441	14 959 600	16 945 933
7062	Community development	318 504	152 079	5	9 120	477 422	1 596	3 012	961 738
7063	Water supply	0	0	0	0	0	0	0	0
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	90 110	77 864	4	0	2	253	8 680	176 913
7066	Housing and community amenities n.e.c.	0	0	0	0	0	0	0	0

Table C - Statement of sources and uses of cash for the 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	
Functional classification		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
707	HEALTH	71 811 562	34 552 728	20 325	0	1 481 313	302 947	2 658 706	110 827 581
7072	Outpatient services	34 702	36 615	3	0	0	176	15	71 511
70724	Ambulance services	2 974 661	1 319 012	542	0	577 027	5 270	58 523	4 935 035
7073	Hospital services	48 581 057	19 435 451	18 111	0	0	188 197	608 643	68 831 459
7074	Public health services	19 714 868	12 735 290	1 654	0	866 439	107 415	1 990 600	35 416 266
7075	R&D Health	0	12 954	0	0	0	0	0	12 954
7076	Health n.e.c.	506 274	1 013 406	15	0	37 847	1 889	925	1 560 356
708	RECREATION, CULTURE AND RELIGION	2 596 165	1 853 676	490	0	688 731	24 161	698 340	5 861 563
7081	Recreational and sporting services	398 508	571 678	124	0	251 760	2 420	73 243	1 297 733
7082	Cultural services	2 167 008	1 249 581	366	0	436 971	21 457	145 938	4 021 321
7083	Broadcasting and publishing services	0	0	0	0	0	0	0	0
7084	Religious and other community services	21 479	20 220	0	0	0	0	479 120	520 819
7085	R&D Recreation, culture and religion	0	6 603	0	0	0	0	0	6 603
7086	Recreation, culture and religion n.e.c.	9 170	5 594	0	0	0	284	39	15 087
709	EDUCATION	132 293 546	27 116 982	3 828	793 110	254 726	785 731	1 041 676	162 289 599
7091	Pre-primary and primary education	61 940 956	10 234 107	100	471 416	3 184	433 104	25 183	73 108 050
7092	Secondary education	50 738 711	5 488 271	111	321 694	377	253 134	141 180	56 943 478
7093	Post-secondary non-tertiary education (e.g. ABET)	4 395 694	3 495 744	200	0	13 659	9 752	263 529	8 178 578
7094	Tertiary education	0	0	0	0	142 830	0	0	142 830
7095	Education not definable by level	1 416 857	140 519	0	0	0	3 173	15 488	1 576 037
7096	Subsidiary services to education	0	366 070	0	0	0	0	0	366 070
7097	R&D Education	0	39 054	0	0	0	0	0	39 054
7098	Education n.e.c.	13 801 328	7 353 217	3 417	0	94 676	86 568	596 296	21 935 502

Table C - 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
710	SOCIAL PROTECTION	5 193 889	1 883 494	195	0	26 285	29 093	4 464 967	11 597 923
7101	Sickness and disability	55 386	44 034	0	0	0	279	314 780	414 479
7102	Old age	121 648	36 603	0	0	0	363	626 161	784 775
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	689 608	172 600	0	0	0	1 766	2 303 625	3 167 599
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.	386 897	261 045	0	0	0	448	354 873	1 003 263
7108	R&D Social protection	16 482	16 344	0	0	0	4	67	32 897
7109	Social protection n.e.c.	3 923 868	1 352 868	195	0	26 285	26 233	865 461	6 194 910

Table C - 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)
Functional classification		R '000	R '000	R '000	R '000	R '000
70	GENERAL GOVERNMENT SERVICES	29 789 990	0	10 843	58 117	29 858 950
701	GENERAL PUBLIC SERVICES	1 301 413	0	0	8 155	1 309 568
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	292 501	0	0	1 097	293 598
7012	Foreign economic aid	0	0	0	0	0
7013	General services	1 008 716	0	0	7 058	1 015 774
7014	Basic research	0	0	0	0	0
7015	R&D General public services	196	0	0	0	196
7016	General public services n.e.c.	0	0	0	0	0
7017	Public debt transactions (mainly interest)	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0
702	DEFENCE	0	0	0	0	0
7021	Military defence	0	0	0	0	0
7022	Civil defence	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0
7025	Defence n.e.c.	0	0	0	0	0
703	PUBLIC ORDER AND SAFETY	160 297	0	0	0	160 297
7031	Police services	160 062	0	0	0	160 062
7032	Fire protection services	0	0	0	0	0
7033	Law courts	0	0	0	0	0
7034	Prisons	0	0	0	0	0
7035	R&D Public order and safety	235	0	0	0	235
7036	Public order and safety n.e.c.	0	0	0	0	0

Table C - 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
704	ECONOMIC AFFAIRS	10 646 335	0	0	43 407	10 689 742
7041	General economic, commercial and labour affairs	26 637	0	0	0	26 637
7042	Agriculture, forestry, fishing and hunting	699 667	0	0	32 023	731 690
7043	Fuel and energy	0	0	0	0	0
7044	Mining, manufacturing and construction	0	0	0	0	0
7045	Transport	9 876 613	0	0	11 384	9 887 997
7046	Communication	0	0	0	0	0
7047	Other industries	1 389	0	0	0	1 389
7048	R&D Economic affairs	42 029	0	0	0	42 029
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	101 197	0	0	0	101 197
7051	Waste management	8 323	0	0	0	8 323
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	5 696	0	0	0	5 696
7054	Protection of biodiversity and landscape	83 398	0	0	0	83 398
7055	R&D Environmental protection	596	0	0	0	596
7056	Environmental protection n.e.c.	3 184	0	0	0	3 184
706	HOUSING AND COMMUNITY AMENITIES	80 157	0	0	0	80 157
7061	Housing development	40 251	0	0	0	40 251
7062	Community development	36 403	0	0	0	36 403
7063	Water supply	0	0	0	0	0
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	3 503	0	0	0	3 503
7066	Housing and community amenities n.e.c.	0	0	0	0	0

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

Economic classification Functional classification		Table 3 Purchases of non-financial assets				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R '000	R '000	R '000	R '000	R '000
707	HEALTH	8 405 423	0	0	0	8 405 423
7072	Outpatient services	1 677	0	0	0	1 677
70724	Ambulance services	316 464	0	0	0	316 464
7073	Hospital services	5 898 082	0	0	0	5 898 082
7074	Public health services	2 130 933	0	0	0	2 130 933
7075	R&D Health	0	0	0	0	0
7076	Health n.e.c.	58 267	0	0	0	58 267
708	RECREATION, CULTURE AND RELIGION	485 251	0	10 841	0	496 092
7081	Recreational and sporting services	81 647	0	9	0	81 656
7082	Cultural services	402 995	0	10 832	0	413 827
7083	Broadcasting and publishing services	0	0	0	0	0
7084	Religious and other community services	571	0	0	0	571
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	38	0	0	0	38
709	EDUCATION	7 926 761	0	2	6 555	7 933 318
7091	Pre-primary and primary education	2 899 211	0	0	6	2 899 217
7092	Secondary education	1 017 385	0	0	0	1 017 385
7093	Post-secondary non-tertiary education (e.g. ABET)	79 087	0	0	0	79 087
7094	Tertiary education	0	0	0	0	0
7095	Education not definable by level	1 047	0	0	0	1 047
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	0	0	0	0	0
7098	Education n.e.c.	3 930 031	0	2	6 549	3 936 582

Table C - 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
710	SOCIAL PROTECTION		683 156	0	0	0	683 156
7101	Sickness and disability		20 876	0	0	0	20 876
7102	Old age		37 490	0	0	0	37 490
7103	Survivors		0	0	0	0	0
7104	Family and children		66 389	0	0	0	66 389
7105	Unemployment		0	0	0	0	0
7106	Housing		0	0	0	0	0
7107	Social exclusion n.e.c.		53 001	0	0	0	53 001
7108	R&D Social protection		71	0	0	0	71
7109	Social protection n.e.c.		505 329	0	0	0	505 329

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

	R '000
Table 4 Sale of non-financial assets	121 562
311 Fixed assets	121 562
312 Strategic stocks	0
313 Valuables	0
314 Non-produced assets	0

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

	R '000
Table 5 Net acquisition of financial assets other than cash	0
321 Domestic	0
322 Foreign	0

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

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

Annexure A: Cash payments for operating activities and purchases of non-financial assets (economically classified) of the individual provincial governments

2012/2013 fiscal year

Figures in R'000

Economic classification	Compensation of employees	Purchases of goods and services	Interest	Subsidies	Grants	Social benefits	Other payments	Purchases of non-financial assets	Total
Provincial government									
Western Cape	21 627 635	9 631 191	9	884 634	877 208	102 656	3 511 168	3 357 284	39 991 785
Eastern Cape	35 880 586	12 332 932	4 488	747 568	512 133	303 244	3 306 007	3 041 747	56 128 705
Northern Cape	6 031 784	2 842 309	688	66 671	57 886	34 308	796 904	1 420 781	11 251 331
Free State	15 421 507	5 225 537	15 440	243 547	184 130	87 679	2 005 174	2 484 514	25 667 528
KwaZulu-Natal	49 784 568	19 078 856	683	1 145 081	1 949 826	195 312	4 975 962	8 527 618	85 657 906
North West	15 293 060	5 733 159	1 387	710 037	297 059	98 833	1 890 165	1 454 216	25 477 916
Gauteng	40 046 511	17 666 859	10 084	2 109 489	1 949 877	188 863	6 903 756	4 935 146	73 810 585
Mpumalanga	18 357 476	7 384 701	1 012	509 281	329 133	82 534	2 143 698	2 549 785	31 357 620
Limpopo	31 622 531	7 049 827	1	873 953	1 430 522	223 723	2 468 338	2 087 859	45 756 754
Total	234 065 658	86 945 371	33 792	7 290 261	7 587 774	1 317 152	28 001 172	29 858 950	395 100 130

Annexure A: Cash payments for operating activities and purchases of non-financial assets (economically classified) of the individual provincial governments

2011/2012 fiscal year

Figures in R'000

Economic classification	Compensation of employees	Purchases of goods and services	Interest	Subsidies	Grants	Social benefits	Other payments	Purchases of non-financial assets	Total
Provincial government									
Western Cape	19 850 909	8 730 840	654	857 278	754 523	79 598	3 378 140	3 305 133	36 957 075
Eastern Cape	34 441 372	11 204 303	16 358	829 407	462 118	261 227	3 066 782	3 468 960	53 750 527
Northern Cape	5 551 741	2 810 901	2 638	53 011	101 910	30 122	724 929	1 521 965	10 797 217
Free State	14 076 431	5 225 101	1 762	227 188	232 252	60 374	1 998 934	2 048 001	23 870 043
KwaZulu-Natal	46 100 726	17 540 885	1 543	1 140 515	1 538 800	199 683	5 031 645	7 126 465	78 680 262
North West	14 022 376	5 259 370	2 704	708 300	318 849	80 149	1 915 085	1 638 853	23 945 686
Gauteng	37 085 795	16 065 307	44 540	2 314 198	1 759 160	138 855	5 840 474	4 564 794	67 813 123
Mpumalanga	17 003 261	6 706 211	1 997	509 061	368 491	67 469	2 021 755	2 709 474	29 387 719
Limpopo	29 334 462	6 858 757	0	771 455	1 062 056	155 285	2 374 521	2 685 986	43 242 522
Total	217 467 073	80 401 675	72 196	7 410 413	6 598 159	1 072 762	26 352 265	29 069 631	368 444 174

Annexure B: Cash payments for operating activities and purchases of non-financial assets (functionally classified) of the individual provincial governments

2012/2013 fiscal year

Figures in R'000

Functional classification Provincial Government	General public services	Public order and safety	Economic affairs	Environmental protection	Housing and community amenities	Health	Recreation, culture and religion	Education	Social protection	Total
Western Cape	2 436 803	360 234	4 026 695	376 880	2 046 890	14 398 482	377 029	14 542 566	1 426 206	39 991 785
Eastern Cape	2 964 679	498 992	4 938 712	372 731	2 279 062	15 067 124	1 136 416	27 101 152	1 769 837	56 128 705
Northern Cape	772 409	241 778	1 453 872	102 739	419 997	3 084 088	283 265	4 347 188	545 995	11 251 331
Free State	2 029 878	284 975	2 336 079	233 073	1 135 816	7 467 690	602 051	10 698 186	879 780	25 667 528
KwaZulu-Natal	2 681 970	628 606	10 835 177	848 132	3 984 932	26 567 434	1 558 103	36 475 889	2 077 663	85 657 906
North West	1 545 112	452 569	2 758 388	105 790	1 358 604	6 782 868	558 492	10 995 348	920 745	25 477 916
Gauteng	3 856 324	414 662	6 700 332	201 935	4 356 109	26 071 198	529 213	29 140 055	2 540 757	73 810 585
Mpumalanga	1 487 914	756 754	4 484 514	121 904	1 202 541	7 260 518	497 023	14 619 280	927 172	31 357 620
Limpopo	1 734 378	598 514	4 823 233	373 997	1 380 790	12 533 602	816 063	22 303 253	1 192 924	45 756 754
Total	19 509 467	4 237 084	42 357 002	2 737 181	18 164 741	119 233 004	6 357 655	170 222 917	12 281 079	395 100 130

Annexure B: Cash payments for operating activities and purchases of non-financial assets (functionally classified) of the individual provincial governments

2011/2012 fiscal year

Figures in R'000

Functional classification Provincial Government	General public services	Public order and safety	Economic affairs	Environmental protection	Housing and community amenities	Health	Recreation, culture and religion	Education	Social protection	Total
Western Cape	2 173 705	306 600	3 814 032	348 652	1 838 762	13 236 841	349 591	13 552 223	1 336 669	36 957 075
Eastern Cape	2 879 438	718 850	4 762 588	317 943	2 143 153	14 327 813	1 128 869	25 756 561	1 715 312	53 750 527
Northern Cape	822 307	135 813	1 346 340	98 544	412 960	2 949 349	322 471	4 178 680	530 753	10 797 217
Free State	2 101 697	211 598	2 193 324	222 229	1 102 987	6 722 080	625 532	9 886 917	803 679	23 870 043
KwaZulu-Natal	2 450 122	614 968	9 460 431	741 674	3 527 173	23 986 774	1 276 890	34 641 673	1 980 557	78 680 262
North West	1 523 416	334 940	2 605 534	92 234	1 402 957	6 156 692	570 890	10 379 547	879 476	23 945 686
Gauteng	3 958 219	400 622	6 746 969	216 690	3 818 518	23 204 403	495 345	26 895 262	2 077 095	67 813 123
Mpumalanga	1 410 267	365 411	4 488 116	119 223	1 240 182	6 995 333	519 164	13 264 271	985 752	29 387 719
Limpopo	2 125 995	582 314	4 424 631	352 685	1 378 035	11 064 316	602 331	21 549 817	1 162 398	43 242 522
Total	19 445 166	3 671 116	39 841 965	2 509 874	16 864 727	108 643 601	5 891 083	160 104 951	11 471 691	368 444 174

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

- Table 1 Economic classification of cash receipts from operating activities for the 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 contains detail on economically and functionally classified transactions of provincial government institutions for the 2012/2013 fiscal year ended 31 March 2013.

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

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

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

Methodology

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

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

Scope of the financial statistics of provincial governments

The cash payment transactions of the following provincial governments (2012/2013 reporting departments) have been classified economically and functionally:

- 1) Western Cape
- 2) Eastern Cape
- 3) Northern Cape
- 4) Free State
- 5) KwaZulu-Natal
- 6) North West
- 7) Gauteng
- 8) Mpumalanga
- 9) Limpopo

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
R&D Public order and safety
Public order and safety n.e.c.

- **Economic affairs**

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

- **Environmental protection**

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

- **Housing and community amenities**

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

- **Health**

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

- **Recreation, culture and religion**

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

- **Education**

Pre-primary and primary education
Secondary education
Postsecondary and non-tertiary education
Tertiary education
Education not defined by level
Subsidiary services to education
R&D Education
Education n.e.c.

- **Social protection**

Sickness and disability
Old age
Survivors
Family and children
Unemployment
Housing
Social exclusions n.e.c.
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 C, p.33). 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 C, p.33). These categories are recommended by the 1993 System of National Accounts (SNA).
Comparability with the previous year	The 2011/2012 classified information is generally comparable with the 2012/2013 information.
The Public Sector Classification Committee (PSCC)	The Public Sector Classification Committee (PSCC) consists of the South African Reserve Bank (SARB), National Treasury (NT) and Statistics South Africa (Stats SA). The purpose of the PSCC is to coordinate the economic institutional classification of the public-sector units and subsectors for purposes of reporting to national and international stakeholders. The classification lists are made public by the SARB to inform stakeholders of the scope of the public sector and sub-sectors. The three primary stakeholders signed a Memorandum of Understanding. Classification of public-sector institutions that have taken place for the year ended 31 March 2012. Currently the PSCC is classifying the public-sector institutions for the year ended 31 March 2013.
Related publications	<p>Statistics South Africa also publishes information on the transactions of the following levels of the general government in statistical releases:</p> <p>P0441 <i>Gross Domestic Product;</i> P9101 <i>Capital expenditure by the public sector;</i> P9102 <i>Financial statistics of extra-budgetary accounts and funds;</i> P9103.1 <i>Financial statistics of higher education institutions;</i> P9114 <i>Financial census of municipalities;</i> P9119.3 <i>Financial statistics of national government, and</i> P9119.4 <i>Financial statistics of consolidated general government.</i></p>
Symbols and abbreviations	<p>GFS Government Finance Statistics, 2001 IMF International Monetary Fund n.e.c. Not elsewhere classified NPISH Non-Profit Institutions Serving Households NT National Treasury PSCC Public Sector Classification Committee R&D Research and Development SA South Africa SARB South African Reserve Bank SNA System of National Accounts, 1993 Stats SA Statistics South Africa</p>
Revisions	Revisions to 2011/2012 data are indicated by footnotes in Tables A and B. Data is revised due to improved classification of data.

Glossary

Accrual basis of recording	Accrual basis of recording means that flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished.
Capital expenditure	Any expenditure incurred or incidental to the acquisition or improvement of land, buildings, engineering structures and machinery and equipment. Note: The expenditure normally confers a lasting benefit and results in the acquisition of, or extends the life of a fixed or long-term work, irrespective of whether payments were made outside contractors or concerns, or the work was done by the enterprise itself. Capital expenditure includes vehicles, office furniture and equipment, but excludes minor items that are generally regarded as being expendable even though in some instances their useful lives may extend beyond one year.
Capital transfers	Capital transfers involve the acquisition of assets by the recipient and may consist of a transfer of cash that the recipient is expected or required to use to acquire an asset or assets (other than inventories), the transfer of an asset (other than inventories and cash), the cancellation of a liability by mutual agreement between the creditor and debtor, or the assumption of another unit's debt. If doubt exists regarding the character of a grant, it should be classified as current.
Cash basis of recording	Cash basis of recording means that transactions are captured when cash is received or when cash 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.
Valuables	Valuables are produced goods of considerable value acquired and held primarily as store of value and not used primarily for purposes of production or consumption.
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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