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**Financial statistics of
consolidated general government
2016/2017**

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Key findings

The consolidated net change in the stock of cash of the general government sector amounted to R31 287 million for the 2016/2017 fiscal year.

The revenue cash flows from operating activities amounted to R1 428 563 million and the expense cash flows amounted to R1 447 744 million, resulting in a net cash outflow from operating activities of R19 180 million for the 2016/2017 fiscal year ended 31 March 2017. The net cash outflow from transactions in non-financial assets amounted to R135 047 million for the 2016/2017 fiscal year. The net acquisition of financial assets other than cash amounted to a cash outflow of R24 698 million for the 2016/2017 fiscal year. The net incurrence of liabilities amounted to R210 212 million, resulting in a net cash inflow of R185 514 million from financing activities for the 2016/2017 fiscal year. The total net change in the stock of cash of the general government sector amounted to R31 287 million (see Table A, p. 6).

The largest contributor to the total cash payments for operating activities and purchases of non-financial assets (functionally classified) of R1 584 337 million by the general government sector for the 2016/2017 fiscal year was general public services (R385 652 million, contributing 24,3%), followed by education (R306 584 million or 19,4%), social protection (R222 156 million or 14,0%), health (R185 291 million or 11,7%), economic affairs (R160 929 million or 10,2%), public order and safety (R158 191 million or 10,0%), housing and community amenities (R68 727 million or 4,3%), defence (R47 173 million or 3,0%), recreation, culture and religion (R37 844 million or 2,4%) and environmental protection (R11 791 million or 0,7%) (see Table C, p.13, and Figure 4, p.14).

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

Economic classification 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.

Cash receipts from operating activities increased by R78 817 million from R1 349 746 million in 2015/2016 to R1 428 563 million in 2016/2017. The increase was mainly due to an increase in taxes collected.

The increase of R105 531 million in cash receipts of taxes from R1 132 371 million in 2015/2016 to R1 237 902 million in 2016/2017 was mainly due to increases in taxes collected from individuals, corporations and other enterprises, and taxes on properties.

The decrease of R26 244 million in other receipts from R191 779 million in 2015/2016 to R165 535 million in 2016/2017 was mainly due to a once-off capital transfer not elsewhere classified received from non-financial public corporations in 2015/2016 by National Treasury and a decrease in other incidental sales of goods and services by the municipalities.

Cash payments for operating activities increased by R75 478 million from R1 372 265 million in 2015/2016 to R1 447 744 million in 2016/2017. The increase was mainly due to increases in compensation of employees, purchases of goods and services, social benefits and interest paid.

The largest contributor to total cash payments for operating activities for the 2016/2017 fiscal year was compensation of employees (R601 712 million), followed by purchases of goods and services (R324 115 million), social benefits (R190 589 million), interest (R153 790 million), other payments (R106 928 million), grants paid (R45 533 million) and subsidies (R25 077 million) (see Table A, p.6 and Figure 1, p.7).

The increase of R44 173 million in compensation of employees from R557 539 million in 2015/2016 to R601 712 million in 2016/2017 was due to increases in compensation of employees by the Gauteng and the KwaZulu-Natal provincial governments and the Department of Police.

The increase of R26 525 million in purchases of goods and services from R297 590 million in 2015/2016 to R324 115 million in 2016/2017 was due to increases in purchases of goods and services by the Water Trading Entity and the KwaZulu-Natal and Limpopo provincial governments.

The increase of R16 062 million in interest from R137 728 million in 2015/2016 to R153 790 million in 2016/2017 was due to an increase in interest paid on public debt by the national government.

The increase of R16 032 million in social benefits paid from R174 557 million in 2015/2016 to R190 589 million in 2016/2017 was mainly due to an increase in payments of social grants to households by the Department of Social Development and higher claims paid to households by the Road Accident Fund and the Compensation Fund.

The increase of R3 248 million in subsidies paid from R21 829 million in 2015/2016 to R25 077 million in 2016/2017 was due to increases in subsidies paid to public corporations by the Department of Trade and Industry, the Gautrain Management Agency and the Gauteng provincial government.

The decrease of R20 500 million in other payments from R127 428 million in 2015/2016 to R106 928 million in 2016/2017 was mainly due to a once-off capital transfer not elsewhere classified to a non-financial public corporation in 2015/2016 by the Department of Public Enterprises.

The decrease of R10 062 million in grants from R55 595 million in 2015/2016 to R45 533 million in 2016/2017 was due to a decrease in Southern African Customs Union payments by the National Treasury.

The net cash flows from non-financial assets decreased by R4 161 million from R139 208 million in 2015/2016 to R135 047 million in 2016/2017 mainly due to decreases in capital expenditure on other structures by the Department of Water Affairs and Sanitation, the Water Trading Entity and the North West provincial government.

Table A – Economic classification of statement of sources and uses of cash of consolidated general government for the 2015/2016 and 2016/2017 fiscal years (summary)¹

GFSM 2014 code	Economic classification of sources and uses of cash		2015/2016 ²	2016/2017	Difference between 2015/2016 and 2016/2017
			R million		
	Cash flows from operating activities:				
	Revenue cash flows	a	1 349 746	1 428 563	78 817
11	Taxes		1 132 371	1 237 902	105 531
12	Social contributions		22 754	22 843	89
13	Grants		2 843	2 284	-559
14	Other receipts		191 779	165 535	-26 244
	Expense cash flows	b	1 372 265	1 447 744	75 478
21	Compensation of employees		557 539	601 712	44 173
22	Purchases of goods and services		297 590	324 115	26 525
24	Interest		137 728	153 790	16 062
25	Subsidies		21 829	25 077	3 248
26	Grants		55 595	45 533	-10 062
27	Social benefits		174 557	190 589	16 032
28	Other payments		127 428	106 928	-20 500
	<i>Net cash flow operating activities: inflow / (outflow)</i>	(a-b)=c	-22 519	-19 180	3 338
	Cash flows from transactions in non-financial assets:				
	Net cash outflow from investments in non-financial assets ³	d	139 208	135 047	-4 161
611	Fixed assets		137 645	133 270	-4 376
612	Inventories		0	0	0
613	Valuables		289	56	-233
614	Non-produced assets		1 274	1 721	447
	<i>Cash surplus / (deficit)</i>	(c-d)=e	-161 727	-154 227	
	Cash flows from financing activities:				
	Net acquisition of financial assets other than cash: outflow / (inflow)	f	23 575	24 698	
321	Domestic		23 201	24 463	
322	Foreign		374	235	
	Net incurrence of liabilities: cash inflow / (outflow)	g	161 158	210 212	
331	Domestic		165 037	161 188	
332	Foreign		-3 879	49 024	
	<i>Net cash flow from financing activities: inflow / (outflow)</i>	(g-f)=h	137 583	185 514	
99999	NET CHANGE IN THE STOCK OF CASH⁴	(h+e)=i	-24 144	31 287	

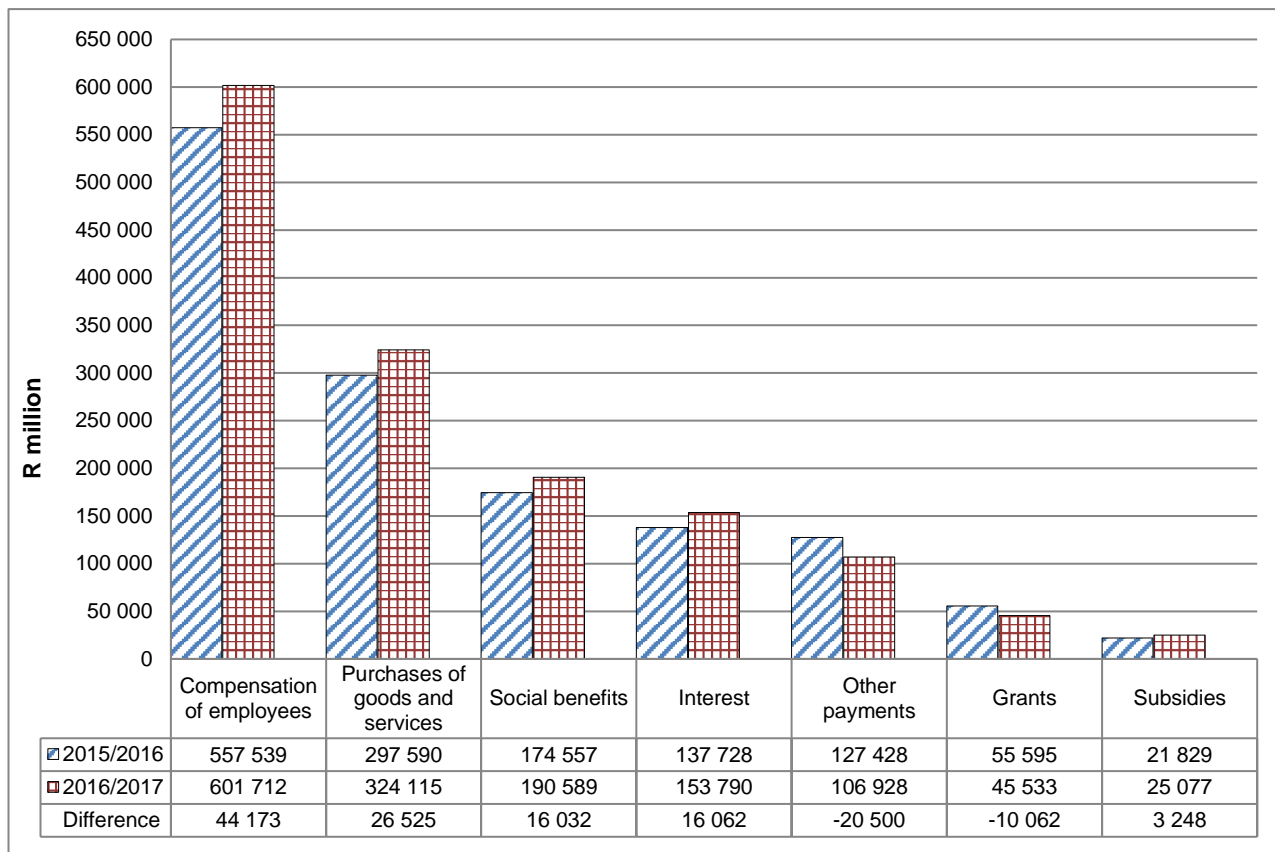
¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.

² Revised since the previous publication.

³ The net cash outflow from investment in non-financial assets (R135 047 million) is equal to purchases of non-financial assets (R136 594 million) minus sales of non-financial assets (R1 546 million). The total amounts for purchases and sales of non-financial assets are shown, respectively, in the disaggregated tables available on the Stats SA website.

⁴ Net change in the stock of cash is the sum received from operating activities, transactions in non-financial assets, and transactions from financing activities.

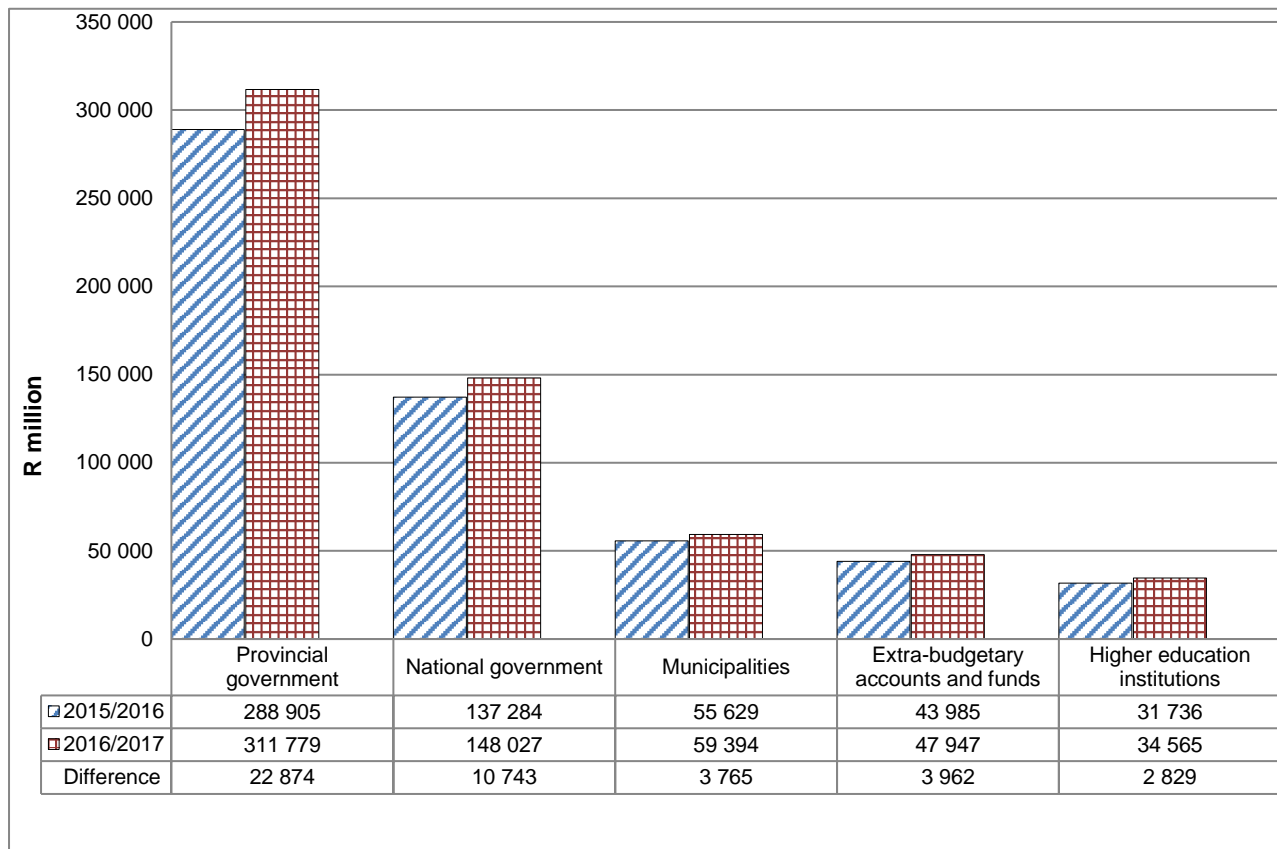
Figure 1 – Economic classification of cash payments for operating activities for the 2015/2016* and 2016/2017 fiscal years



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

Figure 1 shows the economic classification of cash payments for operating activities for the 2015/2016 and 2016/2017 fiscal years. In 2016/2017, consolidated general government main costs were compensation of employees (R601 712 million), purchases of goods and services (R324 115 million), social benefits (R190 589 million) and interest (R153 790 million).

Figure 2 – Compensation of employees by type of general government institution for the 2015/2016* and 2016/2017 fiscal years**

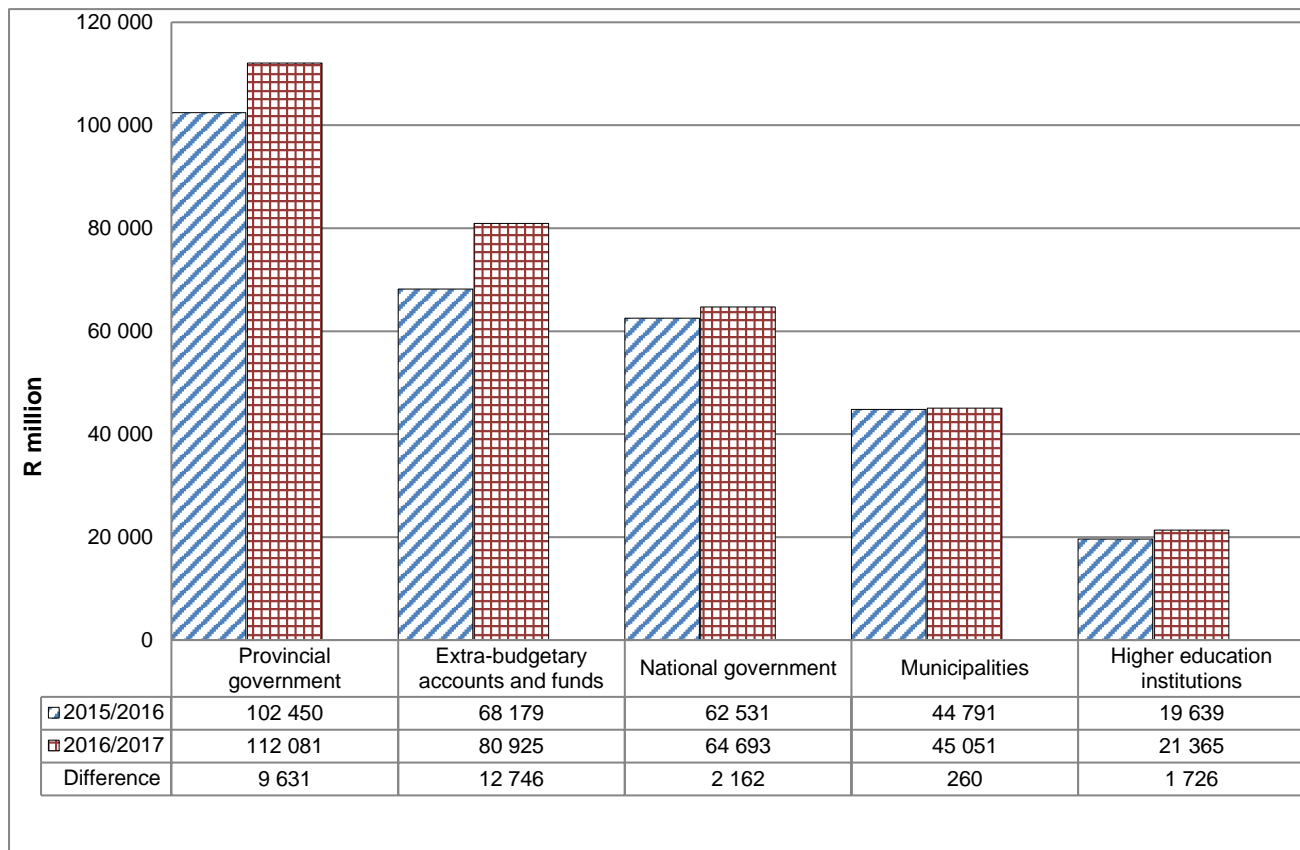


* Some of the figures have been revised since the previous publication.

** The breakdown can be found on the disaggregated tables available on the Stats SA website.

Figure 2 shows general government expenditure on compensation of employees. The total for the 2016/2017 fiscal year was R601 712 million, with provincial governments accounting for the largest proportion of this expenditure (R311 779 million), followed by national government (R148 027 million), municipalities (R59 394 million), extra-budgetary accounts and funds (R47 947 million) and higher education institutions (R34 565 million).

Figure 3 - Purchases of goods and services by type of general government institution for the 2015/2016* and 2016/2017 fiscal years**



* Some of the figures have been revised since the previous publication.
 ** The breakdown can be found on the disaggregated tables available on the Stats SA website.

Figure 3 shows purchases of goods and services by the general government. The total for the 2016/2017 fiscal year was R324 115 million, with provincial governments spending the largest proportion (R112 081 million), followed by extra-budgetary accounts and funds (R80 925 million), national government (R64 693 million), municipalities (R45 051 million) and higher education institutions (R21 365 million).

Table B – Economic classification of cash payments for purchases of non-financial assets for the 2016/2017 fiscal year¹

GFSM 2014 code	Cash flows from transactions in non-financial assets:		2015/2016 ²	2016/2017	Difference between 2015/2016 and 2016/2017
			R million		
61	Net cash flows from investments in non-financial assets	(b+r+s+t)=a	139 208	135 047	-4 161
611	Fixed assets:	(c+d+i+q)=b	137 645	133 269	-4 376
6111	Buildings and structures:	c	113 291	107 799	-5 492
61111	Dwellings		2 313	2 368	55
61112	Buildings other than dwellings		31 157	29 739	-1 418
61113	Other structures		79 271	75 482	-3 789
61114	Land improvements		550	210	-340
6112	Machinery and equipment:	(e+f)=d	21 620	21 522	-98
61121	Transport equipment	e	6 340	5 412	-928
61122	Machinery and equipment other than transport equipment:	g+h)=f	15 280	16 110	830
611221	Information, computer and telecommunications equipment	g	4 228	4 718	490
611222	Machinery and equipment not elsewhere classified:	h	11 052	11 392	340
6112221	Office furniture (and domestic furniture)		1 668	1 660	-8
6112222	Other machinery and equipment		9 121	9 487	366
6112223	Books		263	245	-18
6113	Other fixed assets:	(j+k)=i	2 734	3 948	1 214
61131	Cultivated biological resources:	j	400	42	-358
611311	Animal resources yielding repeat products		400	42	-358
611312	Tree, crop, and plant resources yielding repeat products		0	0	0
61132	Intellectual property products:	(l+m+n+o+p)=k	2 334	3 906	1 572
611321	Research and development	l	0	0	0
611322	Mineral exploration and evaluation	m	0	0	0
611323	Computer software and databases:	n	2 334	3 874	1 540
6113231	Computer software		2 334	3 874	1 540
6113232	Databases		0	0	0
611324	Entertainment, literary and artistic originals	o	0	0	0
611325	Other intellectual property products	p	0	32	32
6114	Weapon systems	q	0	0	0
612	Inventories	r	0	0	0
613	Valuables	s	289	56	-233
614	Non-produced assets	t	1 274	1 722	447

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.

The largest contributor to net cash outflow from investment in non-financial assets was buildings and structures (R107 799 million), followed by machinery and equipment (R21 522 million), other fixed assets (R3 948 million), non-produced assets (R1 722 million) and valuables (R56 million) for the 2016/2017 fiscal year.

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

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 C, p.13. There are ten main categories of functional classification of cash payments for operating activities and purchases of non-financial assets: general public services; defence; public order and safety; economic affairs; environmental protection; housing and community amenities; health; recreation, culture and religion; education; and social protection.

Total cash payments for operating activities and purchases of non-financial assets (functionally classified) by the general government sector increased by R71 094 million from R1 513 243 million in 2015/2016 to R1 584 337 million in the 2016/2017 fiscal year.

The increase of R21 343 million in cash payments for education from R285 241 million in 2015/2016 to R306 584 million in 2016/2017 was due to increased spending on education services by the KwaZulu-Natal and Gauteng provincial governments and the transfer of payments to households by the National Student Financial Aid Scheme.

The increase of R19 332 million in cash payments for social protection from R202 824 million in 2015/2016 to R222 156 million in 2016/2017 was due to increased social grants paid to households by the Department of Social Development and higher claims paid by the Road Accident Fund.

The increase of R17 701 million in cash payments for public debt transactions from R128 796 million in 2015/2016 to R146 497 million in 2016/2017 was due to increased payments of interest on public debt by the national government.

The increase of R12 562 million in cash payments for health from R172 729 million in 2015/2016 to R185 291 million in 2016/2017 was due to increased spending on health services by the KwaZulu-Natal and Gauteng provincial governments.

The increase of R8 473 million in cash payments for public order and safety from R149 718 million in 2015/2016 to R158 191 million in 2016/2017 was due to increased spending on police services and law courts by the national government and fire protection services by the municipalities.

The increase of R5 196 million in cash payments for transport from R72 858 million in 2015/2016 to R78 054 million in 2016/2017 was mainly due to increased transfers paid to non-financial public corporations by the Department of Transport and cash payments to non-financial private enterprises by the Gautrain Management Agency.

The increase of R4 450 million in cash payments for general economic, commercial and labour affairs from R27 121 million in 2015/2016 to R31 571 million in 2016/2017 was due to increases in capital grants paid to international organisations by the National Treasury, subsidy payments by the Department of Trade and Industry and transfers to households by the National Skills Fund.

The increase of R3 687 million in cash payments for defence from R43 486 million in 2015/2016 to R47 173 million in 2016/2017 was mainly due to increased cash payments by the Department of Defence and Special Defence Account.

The increase of R2 906 million in cash payments for general services from R45 947 million in 2015/2016 to R48 853 million in 2016/2017 can mainly be ascribed to increased cash payments by the Property Management Trading Entity, the Department of Cooperative Governance and Traditional Affairs and the Western Cape provincial government.

The increase of R1 705 million in cash payments for recreation, culture and religion from R36 139 million in 2015/2016 to R37 844 million in 2016/2017 was mainly due to increased cash payments by the municipalities and the KwaZulu-Natal provincial government and the transfer of payments to non-profit institutions serving households by the National Lotteries Distribution Trust Fund.

The decrease of R21 423 million in cash payments for fuel and energy from R29 857 million in 2015/2016 to R8 434 million in 2016/2017 was mainly due to a once-off payment to non-financial public corporations by the Department of Public Enterprises in 2015/2016.

The decrease of R5 955 million in cash payments for executive and legislative organs, financial and fiscal affairs, external affairs from R181 155 million in 2015/2016 to R175 200 million in 2016/2017 was due to a decreased payment to the Southern African Customs Union.

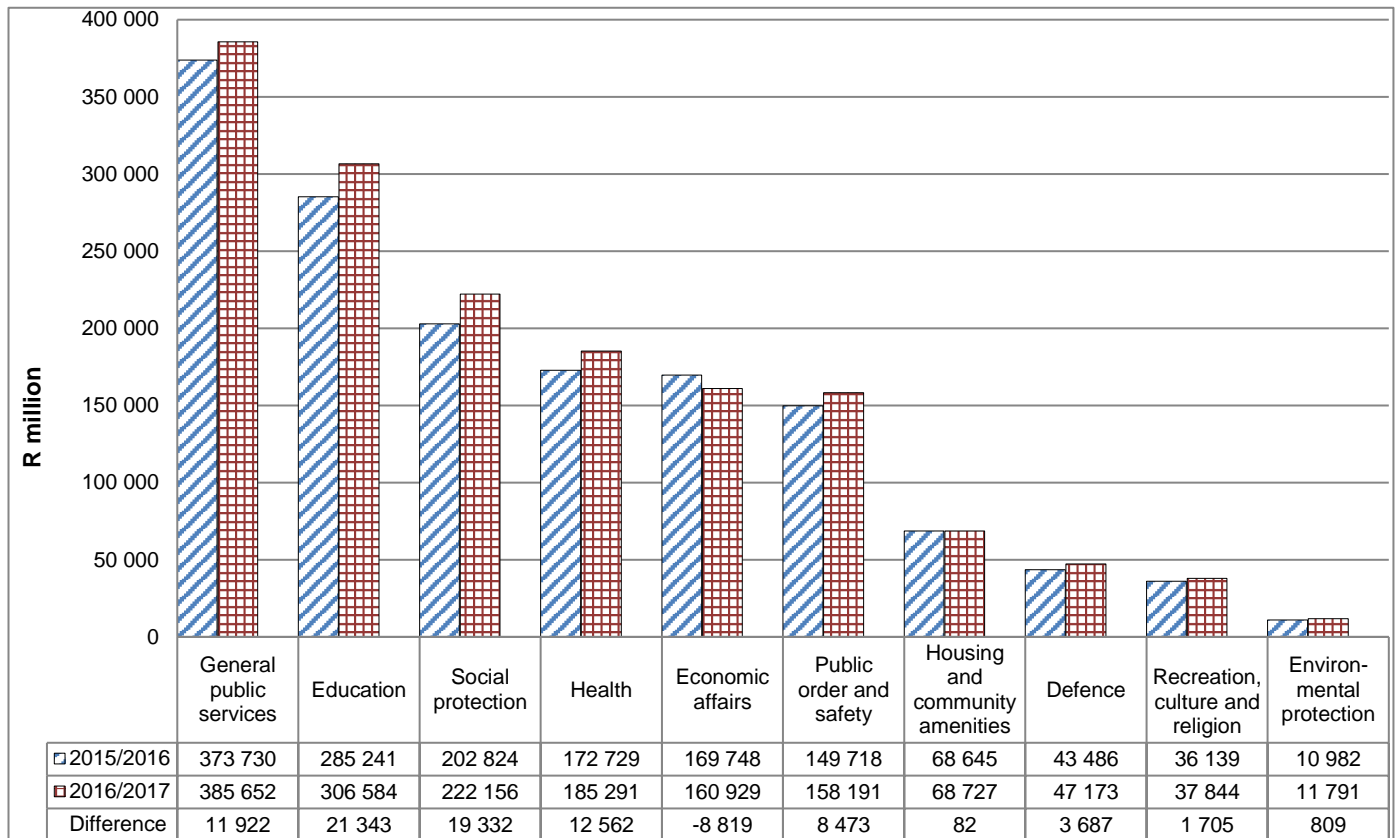
The decrease of R2 983 million in cash payments for foreign economic aid from R3 635 million in 2015/2016 to R652 million in 2016/2017 was mainly due to a decreased capital transfer to a financial public corporation by the National Treasury.

Table C – Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2015/2016 and 2016/2017 fiscal years (summary)¹

GFSM 2014 code	Type of service	2015/2016 ²	2016/2017	Difference between 2015/2016 and 2016/2017	Percentage of total cash payments 2016/2017
		R million	R million	R million	%
701	General public services				
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	181 155	175 200	-5 955	11,1
7012	Foreign economic aid	3 635	652	-2 983	0,0
7013	General services	45 947	48 853	2 906	3,1
7014	Basic research	7 996	8 365	369	0,5
7015	R&D General public services	1 003	954	-49	0,1
7016	General public services n.e.c. ³	5 197	5 130	-67	0,3
7017	Public debt transactions (mainly interest)	128 796	146 497	17 701	9,2
7018	Transfers of a general character between different levels of government	0	0	0	0,0
	Total general public services	a 373 730	385 652	11 922	24,3
702	Defence	b 43 486	47 173	3 687	3,0
703	Public order and safety				
7031	Police	98 850	103 894	5 044	6,6
7032	Fire protection services	6 912	8 010	1 098	0,5
7033	Law courts	18 558	20 039	1 481	1,3
7034	Prisons	19 796	20 651	855	1,3
7035	R&D Public order and safety	65	76	11	0,0
7036	Public order and safety n.e.c.	5 537	5 520	-17	0,3
	Total public order and safety	c 149 718	158 191	8 473	10,0
704	Economic affairs				
7041	General economic, commercial and labour affairs	27 121	31 571	4 450	2,0
7042	Agriculture, forestry, fishing and hunting	20 330	21 463	1 133	1,4
7043	Fuel and energy	29 857	8 434	-21 423	0,5
7044	Mining, manufacturing and construction	9 149	9 262	113	0,6
7045	Transport	72 858	78 054	5 196	4,9
7046	Communications	2 027	3 627	1 600	0,2
7047	Other industries	4 931	4 847	-84	0,3
7048	R&D Economic affairs	3 474	3 671	197	0,2
7049	Economic affairs n.e.c.	0	0	0	0,0
	Total economic affairs	d 169 748	160 929	-8 819	10,2
705	Environmental protection	e 10 982	11 791	809	0,7
706	Housing and community amenities	f 68 645	68 727	82	4,3
707	Health	g 172 729	185 291	12 562	11,7
708	Recreation, culture and religion	h 36 139	37 844	1 705	2,4
709	Education	i 285 241	306 584	21 343	19,4
710	Social protection	j 202 824	222 156	19 332	14,0
	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)	k 1 513 243	1 584 337	71 094	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.³ n.e.c. not elsewhere classified.

Figure 4 – Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2015/2016* and 2016/2017 fiscal years

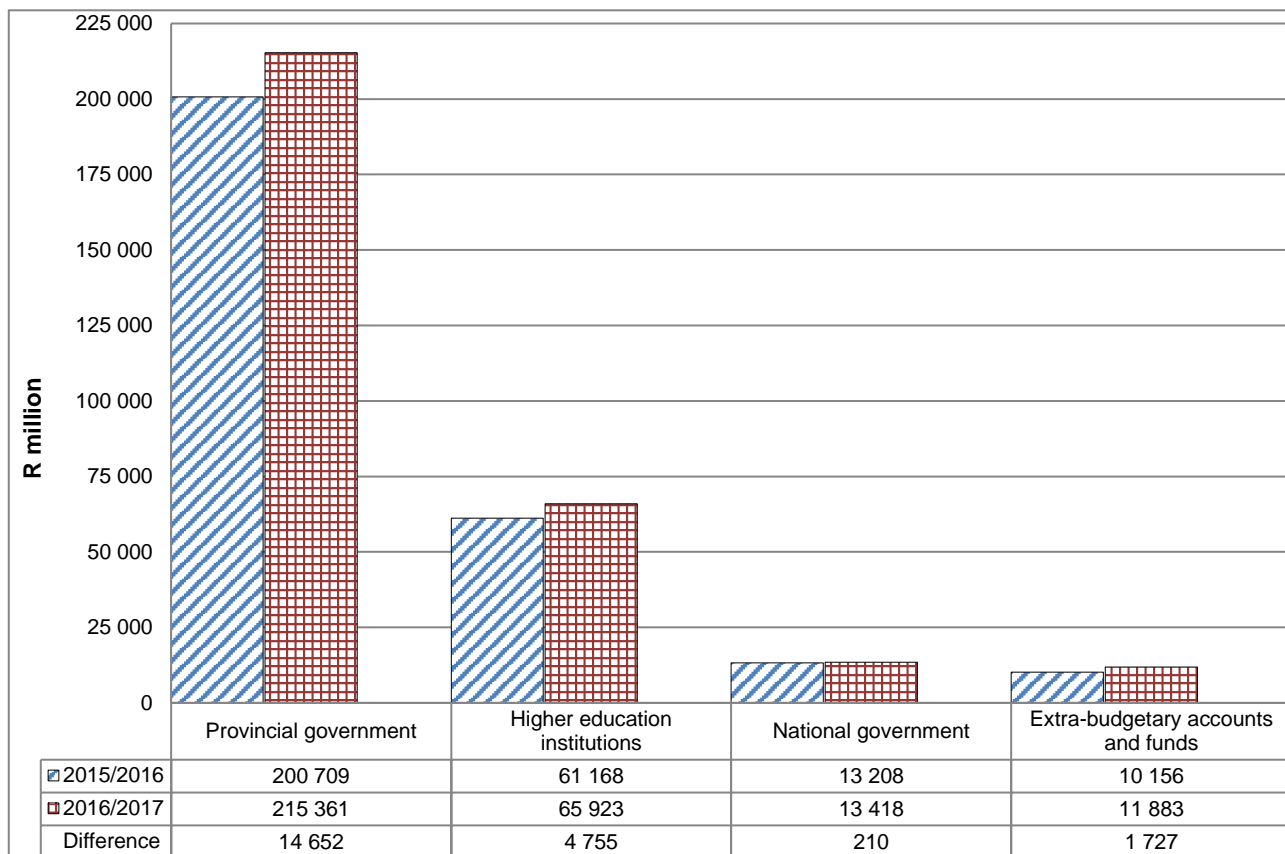


* Some of the figures have been revised since the previous publication.

** Total amount can be found on the disaggregated tables available on the Stats SA website.

Figure 4 shows the functional classification of cash payments for operating activities and purchases of non-financial assets. The total for the 2016/2017 fiscal year was R1 584 337 million, with general public services spending the highest amount (R385 652 million), followed by education (R306 584 million), social protection (R222 156 million) and health (R185 291 million).

Figure 5 – Spending on education by type of general government institution for the 2015/2016* and 2016/2017 fiscal years**

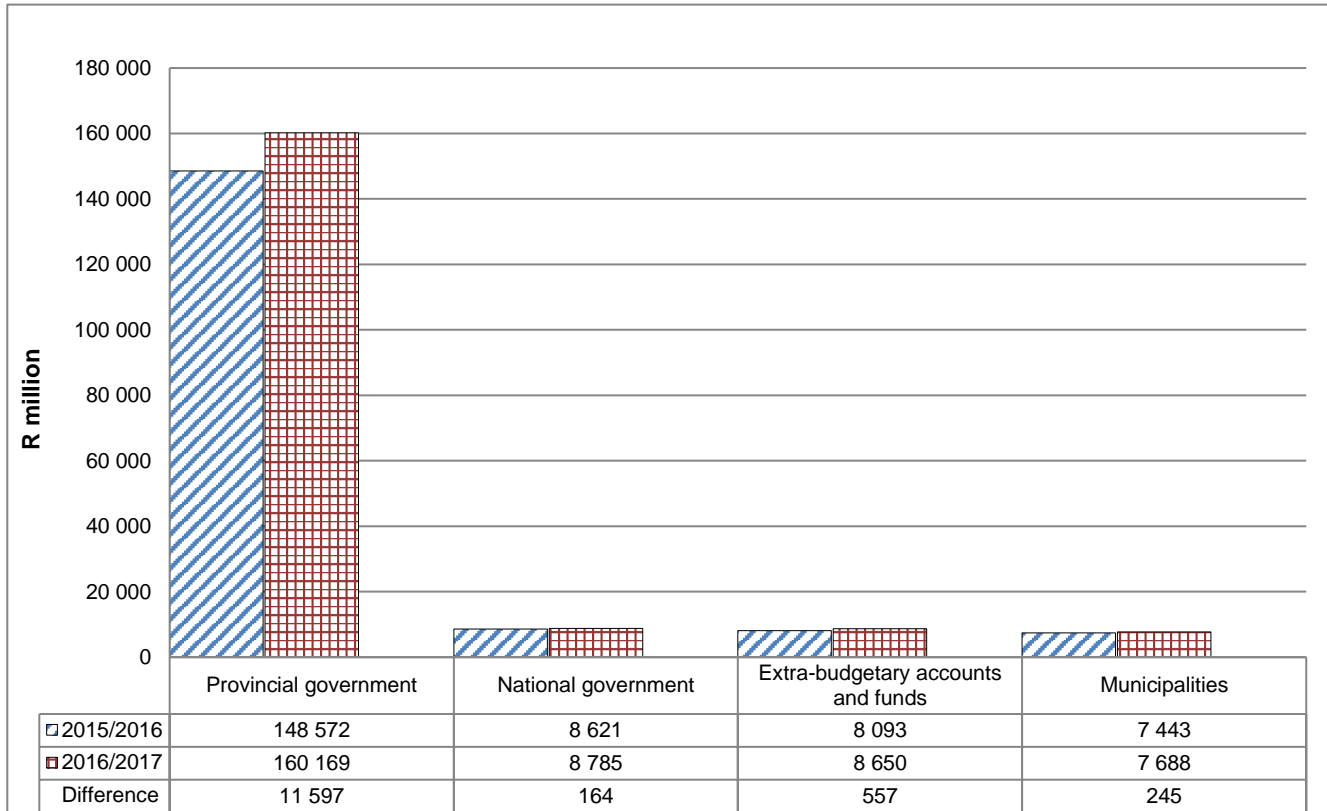


* Some of the figures have been revised since the previous publication.

** Total amount can be found on the disaggregated tables available on the Stats SA website.

Figure 5 shows general government expenditure on education. The total for the 2016/2017 fiscal year was R306 584 million, with provincial governments spending the highest amount (R215 361 million), followed by higher education institutions (R65 923 million), national government (R13 418 million) and extra-budgetary accounts and funds (R11 883 million).

Figure 6 – Spending on health by type of general government institution for the 2015/2016* and 2016/2017 fiscal years**

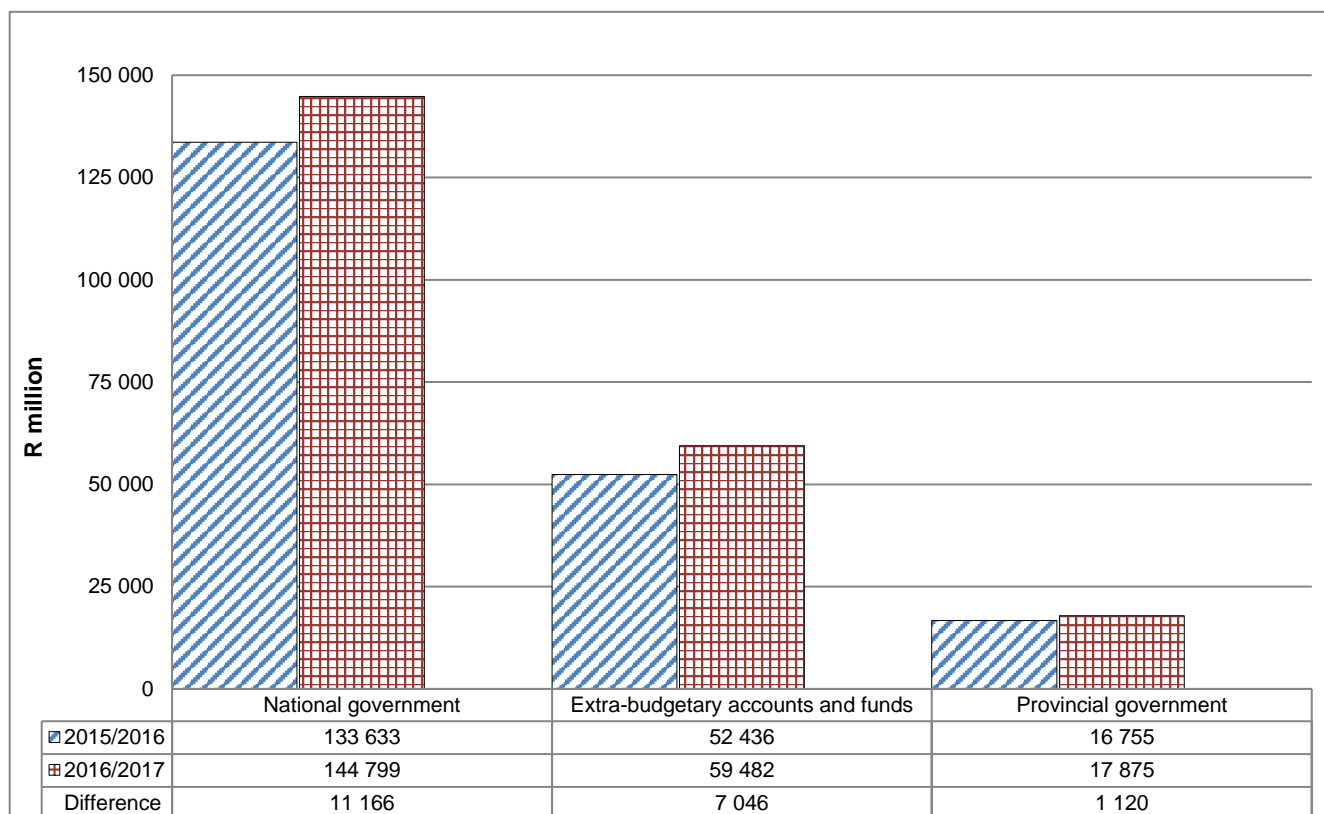


* Some of the figures have been revised since the previous publication.

** Total amount can be found on the disaggregated tables available on the Stats SA website.

Figure 6 shows general government expenditure on health. The total for the 2016/2017 fiscal year was R185 291 million, with provincial governments spending the largest amount (R160 169 million), followed by national government (R8 785 million), extra-budgetary accounts and funds (R8 650 million) and municipalities (R7 688 million).

Figure 7 – Spending on social protection by type of general government institution for the 2015/2016* and 2016/2017 fiscal years**



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

** Total amount can be found on the disaggregated tables available on the Stats SA website.

Figure 7 shows general government expenditure on social protection. The total for the 2016/2017 fiscal year was R222 156 million, with national government spending the highest amount (R144 799 million), followed by extra-budgetary accounts and funds (R59 482 million) and provincial governments (R17 875 million).

Table D – Contribution of the different types of general government institution to the total consolidated cash payments for operating activities and purchases of non-financial assets by general government for the 2015/2016 and 2016/2017 fiscal years¹

Type of general government institution	R million			% of total cash payments	
	2015/2016 ²	2016/2017	Difference between 2015/2016 and 2016/2017	2015/2016	2016/2017
National government	619 430	625 529	6 099	40,9	39,5
Provincial governments	469 754	501 402	31 648	31,0	31,6
Extra-budgetary accounts and funds	188 255	212 405	24 150	12,4	13,4
Municipalities	174 636	179 078	4 442	11,5	11,3
Higher education institutions	61 168	65 923	4 755	4,0	4,2
Total expenditure	1 513 243	1 584 337	71 094	100,0	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.

Sources:

- (i) P9101 *Capital expenditure by the public sector for 2017*
- (ii) P9102 *Financial statistics of extra-budgetary accounts and funds 2016/2017*
- (iii) P9103.1 *Financial statistics of higher education institutions 2016 and 2017*
- (iv) P9114 *Financial census of municipalities June 2016 and June 2017*
- (v) P9119.3 *Financial statistics of national government 2016/2017*
- (vi) P9121 *Financial statistics of provincial government 2016/2017*

Remarks on the figures in Table D

The increase of R31 648 million in the expenditure of provincial governments was mainly due to increases in cash payments for compensation of employees, purchases of goods and services and increased subsidy payments.

The increase of R24 150 million in the expenditure of extra-budgetary accounts and funds was mainly due to an increase in payments made to a non-financial public corporation, higher claims paid to households and compensation of employees.

The increase of R6 099 million in the expenditure of national government was mainly due to increases in interest paid on public debt, payments of social grants to households and compensation of employees.

The increase of R4 755 million in the expenditure of higher education institutions was mainly due to increases in cash payments for compensation of employees and purchases of goods and services.

The increase of R4 442 million in the expenditure of municipalities was mainly due to increases in cash payments for compensation of employees, purchases of non-financial assets and purchases of goods and services.

Risenga Maluleke
Statistician-General

Table 1 – Economic classification of cash receipts from operating activities for the 2016/2017* fiscal year (summary)

GFSM 2014 code	Economic classification	R million
1	Cash receipts from operating activities	1 428 563
11	Taxes	1 237 902
12	Social contributions	22 843
13	Grants	2 284
14	Other receipts	165 535

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

Table 2 – Economic and functional classification of cash payments for operating activities for the 2016/2017* fiscal year (summary)

		Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	(21 - 28) TOTAL
Functional classification		R million							
70	GENERAL GOVERNMENT SERVICES	601 712	324 115	153 790	25 077	45 533	190 589	106 928	1 447 744
701	GENERAL PUBLIC SERVICES	67 542	75 291	151 791	872	42 009	124	5 216	342 845
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	49 006	42 177	5 301	0	41 357	39	3 732	141 611
7012	Foreign economic aid	0	0	0	0	652	0	0	652
7013	General services	15 186	25 498	139	0	0	85	485	41 393
7014	Basic research	1 487	4 233	2	872	0	1	978	7 573
7015	R&D General public services	91	857	0	0	0	0	5	952
7016	General public services n.e.c.	1 772	2 368	11	0	0	0	16	4 167
7017	Public debt transactions (mainly interest)	0	159	146 337	0	0	0	0	146 497
7018	Transfers of a general character between different levels of government	0	0	0	0	0	0	0	0
702	DEFENCE	28 154	17 528	0	0	0	121	42	45 846
7021	Military defence	23 842	16 179	0	0	0	121	42	40 184
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	63	0	0	0	0	0	63
7025	Defence n.e.c.	4 313	1 287	0	0	0	0	0	5 599
703	PUBLIC ORDER AND SAFETY	106 596	31 762	35	0	0	643	624	139 660
7031	Police services	73 306	19 353	18	0	0	463	499	93 640
7032	Fire protection services	3 912	644	11	0	0	0	27	4 594
7033	Law courts	13 475	4 867	1	0	0	110	51	18 504
7034	Prisons	13 881	5 786	0	0	0	70	40	19 778
7035	R&D Public order and safety	41	34	0	0	0	0	0	75
7036	Public order and safety n.e.c.	1 981	1 077	5	0	0	0	6	3 068

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

Table 2 – Economic and functional classification of cash payments for operating activities for the 2016/2017* fiscal year (summary) (continued)

		Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	(21 - 28) TOTAL
Functional classification		R million							
704	ECONOMIC AFFAIRS	28 701	44 416	58	21 279	3 515	176	46 258	144 404
7041	General economic, commercial and labour affairs	7 568	10 165	23	2 183	3 515	15	6 782	30 252
7042	Agriculture, forestry, fishing and hunting	8 651	6 039	3	69	0	93	4 739	19 593
7043	Fuel and energy	658	1 687	6	1 394	0	2	4 655	8 401
7044	Mining, manufacturing and construction	1 167	4 313	0	3 591	0	1	95	9 167
7045	Transport	7 070	15 988	13	13 787	0	61	28 729	65 648
7046	Communication	611	2 035	0	250	0	1	655	3 552
7047	Other industries	1 410	2 752	12	5	0	1	163	4 344
7048	R&D Economic affairs	1 566	1 438	0	0	0	3	440	3 446
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	4 669	3 612	13	568	4	11	1 891	10 768
7051	Waste management	172	87	0	227	0	0	1	487
7052	Waste water management	0	0	0	339	0	0	0	339
7053	Pollution abatement	136	64	0	0	4	0	2	206
7054	Protection of biodiversity and landscape	4 009	3 111	13	2	0	10	1 706	8 852
7055	R&D Environmental protection	135	236	0	0	0	0	1	372
7056	Environmental protection n.e.c.	217	115	0	0	0	0	181	513
706	HOUSING AND COMMUNITY AMENITIES	12 013	19 273	1 045	454	0	45	21 109	53 939
7061	Housing development	4 062	4 001	266	0	0	29	18 904	27 262
7062	Community development	5 150	5 542	34	0	0	5	1 078	11 808
7063	Water supply	2 654	9 400	745	454	0	12	1 071	14 335
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	148	329	0	0	0	0	56	533
7066	Housing and community amenities n.e.c.	0	0	0	0	0	0	0	0

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

Table 2 – Economic and functional classification of cash payments for operating activities for the 2016/2017* fiscal year (summary) (continued)

		Economic classification							(21 - 28) TOTAL
		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 million							
707	HEALTH	113 677	55 165	111	0	0	563	3 870	173 385
7072	Outpatient services	63	51	0	0	0	0	0	115
70724	Ambulance services	4 386	1 473	2	0	0	8	13	5 882
7073	Hospital services	71 499	26 628	14	0	0	369	881	99 391
7074	Public health services	32 708	20 465	69	0	0	180	2 963	56 386
7075	R&D Health	3 531	4 194	25	0	0	0	8	7 759
7076	Health n.e.c.	1 489	2 353	0	0	0	5	5	3 852
708	RECREATION, CULTURE AND RELIGION	14 259	8 102	96	721	0	53	4 626	27 856
7081	Recreational and sporting services	5 406	3 299	68	66	0	6	2 399	11 243
7082	Cultural services	8 461	4 310	28	142	0	47	811	13 798
7083	Broadcasting and publishing services	97	105	0	513	0	0	242	957
7084	Religious and other community services	216	325	0	0	0	0	1 173	1 714
7085	R&D Recreation, culture and religion	10	19	0	0	0	0	0	29
7086	Recreation, culture and religion n.e.c.	70	44	0	0	0	0	1	115
709	EDUCATION	211 156	58 888	430	1 183	3	1 211	15 491	288 363
7091	Pre-primary and primary education	82 929	9 196	4	701	0	638	30	93 499
7092	Secondary education	63 382	8 568	0	482	0	361	19	72 811
7093	Post-secondary non-tertiary education (e.g. CET)	10 358	2 298	0	0	0	32	323	13 011
7094	Tertiary education	34 760	21 499	376	0	0	0	13 871	70 506
7095	Education not definable by level	11	347	0	0	0	0	0	358
7096	Subsidiary services to education	0	0	0	0	0	0	0	0
7097	R&D Education	2	45	0	0	0	0	0	46
7098	Education n.e.c.	19 715	16 934	51	0	3	180	1 247	38 131

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

Table 2 – Economic and functional classification of cash payments for operating activities for the 2016/2017* fiscal year (summary) (concluded)

		Economic classification							(21 - 28) TOTAL
		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 million							
710	SOCIAL PROTECTION	14 944	10 078	212	0	1	187 641	7 802	220 677
7101	Sickness and disability	876	870	2	0	0	24 527	432	26 707
7102	Old age	450	278	0	0	1	61 805	1 837	64 372
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	2 461	421	0	0	0	59 430	3 649	65 960
7105	Unemployment	1 047	907	0	0	0	8 622	0	10 577
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	1 201	545	0	0	0	2	647	2 394
7108	R&D Social protection	159	98	0	0	0	0	2	259
7109	Social protection n.e.c.	8 751	6 958	210	0	0	33 254	1 235	50 408

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

Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2016/2017* fiscal year (summary)

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	(611 - 614) TOTAL
		R million				
70	GENERAL GOVERNMENT SERVICES	134 807	0	56	1 731	136 594
701	GENERAL PUBLIC SERVICES	41 972	0	20	814	42 806
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	33 322	0	20	248	33 590
7012	Foreign economic aid	0	0	0	0	0
7013	General services	6 967	0	0	494	7 460
7014	Basic research	724	0	0	69	793
7015	R&D General public services	1	0	0	0	1
7016	General public services n.e.c.	958	0	1	4	962
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	1 327	0	0	0	1 327
7021	Military defence	883	0	0	0	883
7022	Civil defence	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0
7024	R&D Defence	8	0	0	0	8
7025	Defence n.e.c.	437	0	0	0	437
703	PUBLIC ORDER AND SAFETY	18 467	0	8	56	18 531
7031	Police services	10 220	0	4	30	10 254
7032	Fire protection services	3 400	0	2	14	3 416
7033	Law courts	1 533	0	0	2	1 535
7034	Prisons	873	0	0	0	873
7035	R&D Public order and safety	1	0	0	0	1
7036	Public order and safety n.e.c.	2 440	0	2	10	2 452

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

**Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2016/2017* fiscal year (summary)
(continued)**

		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	(611 - 614) TOTAL
Functional classification		R million				
704	ECONOMIC AFFAIRS	15 786	0	0	738	16 525
7041	General economic, commercial and labour affairs	1 316	0	0	2	1 318
7042	Agriculture, forestry, fishing and hunting	1 184	0	0	686	1 870
7043	Fuel and energy	33	0	0	0	33
7044	Mining, manufacturing and construction	94	0	0	0	94
7045	Transport	12 356	0	0	50	12 406
7046	Communication	74	0	0	0	74
7047	Other industries	504	0	0	0	504
7048	R&D Economic affairs	225	0	0	0	225
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	1 016	0	0	8	1 023
7051	Waste management	16	0	0	0	16
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	21	0	0	0	21
7054	Protection of biodiversity and landscape	906	0	0	8	913
7055	R&D Environmental protection	41	0	0	0	41
7056	Environmental protection n.e.c.	32	0	0	0	32
706	HOUSING AND COMMUNITY AMENITIES	14 761	0	3	23	14 788
7061	Housing development	1 698	0	1	6	1 705
7062	Community development	4 793	0	3	17	4 812
7063	Water supply	8 250	0	0	0	8 250
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	21	0	0	0	21
7066	Housing and community amenities n.e.c.	0	0	0	0	0

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

**Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2016/2017* fiscal year (summary)
(continued)**

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	(611 - 614) TOTAL
		R million				
707	HEALTH	11 889	0	2	15	11 906
7072	Outpatient services	0	0	0	0	0
70724	Ambulance services	424	0	0	0	424
7073	Hospital services	5 526	0	0	0	5 526
7074	Public health services	5 158	0	2	15	5 175
7075	R&D Health	323	0	0	0	323
7076	Health n.e.c.	457	0	0	0	457
708	RECREATION, CULTURE AND RELIGION	9 934	0	17	36	9 988
7081	Recreational and sporting services	4 322	0	3	17	4 341
7082	Cultural services	5 553	0	15	19	5 588
7083	Broadcasting and publishing services	18	0	0	0	18
7084	Religious and other community services	38	0	0	0	38
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	2	0	0	0	2
709	EDUCATION	18 182	0	0	40	18 222
7091	Pre-primary and primary education	951	0	0	0	951
7092	Secondary education	629	0	0	0	629
7093	Post-secondary non-tertiary education (e.g. CET)	39	0	0	0	39
7094	Tertiary education	6 132	0	0	17	6 149
7095	Education not definable by level	0	0	0	0	0
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	0	0	0	0	0
7098	Education n.e.c.	10 431	0	0	23	10 454

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

Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2016/2017* fiscal year (summary) (concluded)

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	(611 - 614) TOTAL
		R million				
710	SOCIAL PROTECTION	1 474	0	4	0	1 479
7101	Sickness and disability	104	0	0	0	104
7102	Old age	26	0	4	0	30
7103	Survivors	0	0	0	0	0
7104	Family and children	207	0	0	0	207
7105	Unemployment	213	0	0	0	213
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	107	0	0	0	107
7108	R&D Social protection	22	0	0	0	22
7109	Social protection n.e.c.	796	0	0	0	796

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

Table 4 – Economic classification of the sale of non-financial assets for the 2016/2017* fiscal year (summary)

GFSM 2014 code	Economic classification	R million
31		1 546
311	Fixed assets	1 537
312	Inventories	0
313	Valuables	0
314	Non-produced assets	9

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

Table 5 – Economic classification of the net acquisition of financial assets other than cash for the 2016/2017* fiscal year (summary)

GFSM 2014 code	Economic classification	R million
32		24 698
321	Domestic	24 463
322	Foreign	235

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

Table 6 – Economic classification of the net incurrence of liabilities for the 2016/2017* fiscal year (summary)

GFSM 2014 code	Economic classification	R million
33		210 212
331	Domestic	161 188
332	Foreign	49 024

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

Annexure A: Information on disaggregated tables available on the Stats SA website:
<http://www.statssa.gov.za/?s=P9119.4&sitem=publications>

Tables

- | | |
|----------|---|
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| Table 2 | Economic and functional classification of cash payments for operating activities for the 2016/2017 fiscal year |
| Table 3 | Economic and functional classification of the purchases of non-financial assets for the 2016/2017 fiscal year |
| Table 4 | Economic classification of the sales of non-financial assets for the 2016/2017 fiscal year |
| Table 5 | Economic classification of the net acquisition of financial assets other than cash for the 2016/2017 fiscal year |
| Table 6 | Economic classification of the net incurrence of liabilities for the 2016/2017 fiscal year |
| Table 7 | Economic and functional classification of cash payments for operating activities for the 2016/2017 fiscal year: Government consumption cash payments divided between individual and collective services |
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| Table 9 | Economic classification of statement of sources and uses of cash according to the different levels of general government for the 2016/2017 fiscal year (Summary) |
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Explanatory notes

Introduction

This statistical release includes economic and functional classifications of the transactions of consolidated general government for the 2016/2017 fiscal year, based on the GFS 2014 methodology. The financial year of higher education institutions ends on 31 December and the municipalities' financial year ends on 30 June. For the purpose of consolidation estimates used in this publication have been adjusted from financial years-end to the fiscal year ending on 31 March.

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

The internal transactions between the different levels of general government institutions are eliminated in the tables.

Disaggregated data

Disaggregated data (Tables 1 to 10) are on the Stats SA website.

Methodology

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

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

This statistical release eliminates intergovernmental transactions between general government institutions i.e grants received and paid, incidental sales by non-market establishment, interest paid, compulsory fees and professional services to other general government institutions.

Scope of the financial statistics of consolidated general governments

The following statistical releases were used:

- *Financial statistics of national government 2016/2017* (P9119.3) published on 27 June 2018;
- *Financial census of municipalities* for the year ended 30 June 2016 (P9114) published on 28 June 2017 and *Financial census of municipalities* for the year ended 30 June 2017 (P9114), published on 26 June 2018;
- *Capital expenditure by the public sector* for 2017 (P9101) published on 20 August 2018;
- *Financial statistics of extra-budgetary accounts and funds 2016/2017* (P9102) published on 23 August 2018;
- *Financial statistics of provincial government 2016/2017*(P9121)published on 26 September 2018; and
- *Financial statistics of higher education institutions 2016 and 2017* (P9103.1), 2016 published on 24 October 2017 and 2017 published on 30 October 2018.

Classification**Economic classifications**

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

This statistical release is classified economically according to the standard classification of the GFSM 2014 of the International Monetary Fund (IMF).

Revenue cash flows and expense cash flows for operating activities and transactions in non-financial assets, net acquisition of financial assets other than cash and net incurrence of liabilities were classified economically as follows:

- **Revenue cash flows**

- Taxes
- Social contributions
- Grants
- Other receipts

- **Expense cash flows**

- 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.

This statistical release is classified functionally according to the standard classification of the GFS manual 2014 of the International Monetary Fund (IMF).

Expense cash flows from 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 10) also include tables in which government consumption expenditure is split into individual and collective services (see Table 7 as listed in Annexure A, p.29). These categories are recommended by the 2008 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.29). These categories are recommended by the 2008 System of National Accounts (SNA).																								
Comparability with the previous year	The 2015/2016 classified information is generally comparable with the 2016/2017 information. Additional detail in terms of the GFSM 2014 is available on the Stats SA website (or on request).																								
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. Classification of public-sector institutions that have taken place for the year ended 31 March 2016. Currently the PSCC is classifying the public-sector institutions for the year ended 31 March 2017.																								
Related publications	<p>Statistics South Africa also publishes information on the transactions of the following levels of the general government in statistical releases:</p> <table border="0"> <tr> <td>P0441</td> <td><i>Gross domestic product;</i></td> </tr> <tr> <td>P9101</td> <td><i>Capital expenditure by the public sector;</i></td> </tr> <tr> <td>P9102</td> <td><i>Financial statistics of extra-budgetary accounts and funds;</i></td> </tr> <tr> <td>P9103.1</td> <td><i>Financial statistics of higher education institutions;</i></td> </tr> <tr> <td>P9114</td> <td><i>Financial census of municipalities;</i></td> </tr> <tr> <td>P9119.3</td> <td><i>Financial statistics of national government; and</i></td> </tr> <tr> <td>P9121</td> <td><i>Financial statistics of provincial government</i></td> </tr> </table>	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>	P9121	<i>Financial statistics of provincial government</i>										
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Symbols and abbreviations	<table border="0"> <tr> <td>CET</td> <td>Community Education and Training</td> </tr> <tr> <td>GFSM</td> <td>Government Finance Statistics Manual, 2014</td> </tr> <tr> <td>IMF</td> <td>International Monetary Fund</td> </tr> <tr> <td>n.e.c.</td> <td>Not elsewhere classified</td> </tr> <tr> <td>NPISH</td> <td>Non-Profit Institutions Serving Households</td> </tr> <tr> <td>NT</td> <td>National Treasury</td> </tr> <tr> <td>PSCC</td> <td>Public Sector Classification Committee</td> </tr> <tr> <td>R&D</td> <td>Research and Development</td> </tr> <tr> <td>SA</td> <td>South Africa</td> </tr> <tr> <td>SARB</td> <td>South African Reserve Bank</td> </tr> <tr> <td>SNA</td> <td>System of National Accounts, 2008</td> </tr> <tr> <td>Stats SA</td> <td>Statistics South Africa</td> </tr> </table>	CET	Community Education and Training	GFSM	Government Finance Statistics Manual, 2014	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, 2008	Stats SA	Statistics South Africa
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Glossary of selected variables

Accrual basis of recording	Flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished.
Buildings and structures	Consist of dwellings, buildings other than dwellings, other structures and land improvements.
Buildings other than dwellings	Buildings other than dwellings include whole buildings or parts of buildings not designated as dwellings. Fixtures, facilities, and equipment that are integral parts of the structures are included. Examples of types of buildings included in this category are office buildings, schools, hospitals, buildings for public entertainment, warehouses and industrial buildings, commercial buildings, hotels, and restaurants.
Capital expenditure	Any expenditure incurred for 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 are transfers in which the ownership of an asset (other than cash or inventories) changes from one party to another or that oblige one or both parties to acquire or dispose of an asset (other than cash or inventories).
Cash basis of recording	Flows are recorded when cash is received or disbursed.
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. Wages and salaries include primarily basic wages, salaries, services and other bonuses, allowances (including car allowances), overtime payments and housing subsidies.
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.
Expense	Expense is a decrease in net worth resulting from a transaction.
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.
GFSM 2014	The GFSM 2014 provides a harmonised systematic basis for reporting and analysing government finances. The manual describes an integrated statistical system that is harmonised, to the extent possible, with the 2008 edition of the System of National Accounts (2008 SNA). The GFSM 2014 is intended to be a reference volume describing the GFS system.
Government consumption expenditure	Expenditure on all goods and services which are used (without further transformation) by 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.
Higher education	All learning programmes leading to qualifications higher than grade 12 or its equivalent in terms of the National Qualifications Framework as contemplated in the South African Qualification Authority Act, 1995 (Act No. 58 of 1995).
Higher education institutions	Any institution providing higher education on full-time, part-time or distance basis, and which is (a) merged, established or deemed to be established as a public higher education institution under this Act; (b) declared as a public higher education institution under this Act; or (c) registered or [conditionally] provisionally registered as a private higher education institution. See Higher Education Act as amended (Section 1 of Act No.63, 2002).

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.
Information, computer, and telecommunications	Consists of devices using electronic controls and also the electronic components forming part of these devices. Examples are products that form part of computing machinery and parts and accessories thereof, television and radio transmitters, television, video, and digital cameras, and telephone sets.
Intellectual property products	Intellectual property products are the result of research, development, investigation, or innovation leading to knowledge that the developers can market or use to their own benefit in production for which the use of the knowledge is restricted by means of legal or other protection.
Inventories	Consist of goods and services held by producers for sale, use in production, or other use at a later date.
Land improvements	Are the result of actions that lead to major improvements in the quantity, quality or productivity of land, or prevent its deterioration. Activities such as land reclamation, land clearance, land contouring, creation of wells and watering holes that are integral to the land in question are to be treated as resulting in land improvements.
Liability	An obligation to provide economic benefits to the units holding the corresponding financial responsibility.
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.
Machinery and equipment not elsewhere classified	This category includes all machinery and equipment not classified in any of the other machinery and equipment categories. Types of assets that would be included are general and special purpose machinery; office and accounting equipment; electrical machinery; medical appliances; precision and optical instruments; furniture; watches and clocks; musical instruments; and sports goods. It also includes paintings, sculptures, other works of art or antiques and other collections of considerable value that are owned and displayed for the purpose of producing museum and similar services.
Municipality	A generic term describing the 'unit' of government in the local spheres responsible for local government in a geographically demarcated area and including district, local and metropolitan municipalities. Municipality as an institution consist of a municipal council (elected political representatives) and the municipal administration (appointed officials).
National government	It is the first level of government which controls a nation and has power to set and maintain foreign policy and the ability to collect taxes.
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	Non-profit institutions which are mainly engaged in non-market production and serve households.
Other economic flows	Changes in the volume or value of assets or liabilities that do not result from transactions.
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.
Provincial government	It is the second level of government, between the national government and the municipalities. The powers of the provincial governments are circumscribed by the national constitution.
Revenue	An increase in net worth resulting from a transaction.
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.

Transfer	A transaction in which one institutional unit provides a good, service, or asset to another unit without receiving from the latter any good, service, or asset in return as a direct counterpart.
Transport equipment	Transport equipment consists of equipment for moving people and objects, including motor vehicles, trailers and semitrailers, ships, railway locomotives and rolling stock, aircraft, motorcycles, and bicycles.
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.

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