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Financial statistics of consolidated general government

2019/2020

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Key findings

The consolidated net change in the stock of cash of the general government sector amounted to a cash surplus of R46 541 million for the 2019/2020 fiscal year.

The revenue cash flows from operating activities amounted to R1 681 609 million and the expense cash flows amounted to R1 845 966 million, resulting in a net cash outflow from operating activities of R164 357 million for the 2019/2020 fiscal year ended 31 March 2020. The net cash outflow from transactions in non-financial assets amounted to R125 345 million for the 2019/2020 fiscal year. The net acquisition of financial assets other than cash amounted to a cash outflow of R23 346 million for the 2019/2020 fiscal year. The net incurrence of liabilities amounted to R359 589 million, resulting in a net cash inflow of R336 243 million from financing activities for the 2019/2020 fiscal year. The total net change in the stock of cash of the general government sector amounted to a cash surplus of R46 541 million (see Table A, p. 4).

The largest contributor to the total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of R1 972 489 million by the general government sector for the 2019/2020 fiscal year was general public services (R468 945 million, contributing 23,8%), followed by education (R392 426 million or 19,9%), social protection (R293 375 million or 14,9%), health (R225 117 million or 11,4%), economic affairs (R224 046 million or 11,4%), public order and safety (R182 651 million or 9,3%), housing and community amenities (R73 085 million or 3,7%), defence (R50 817 million or 2,6%), recreation, culture and religion (R46 954 million or 2,4%) and environmental protection (R15 073 million or 0,8%) (see Table C, p.11, and Figure 4, p.12).

Revenue cash flows from operating activities, the expense cash flows for operating activities and net cash flows from investment in non-financial assets by economic classification

Economic classification of expenditure is in general a measure of the nature and economic effect of government operations on the economy of a country. There are seven main economic classification categories of expense cash flows for operating activities: compensation of employees; purchases of goods and services; interest; subsidies; grants; social benefits and other payments.

The revenue cash flows from operating activities increased by R92 459 million from R1 589 150 million in 2018/2019 to R1 681 609 million in 2019/2020. The increase was mainly due to an increase in taxes collected.

The increase of R73 734 million in cash receipts of taxes from R1 402 561 million in 2018/2019 to R1 476 295 million in 2019/2020 was mainly due to increases in taxes collected from individuals' income and in taxes on goods and services (i.e. value added tax (VAT) and excise taxes).

The increase of R17 755 million in other receipts from R158 520 million in 2018/2019 to R176 275 million in 2019/2020 was mainly due to an increase in property income received by the national government and municipalities and a transfer received by National Treasury from private enterprises.

Expense cash flows for operating activities increased by R193 638 million from R1 652 328 million in 2018/2019 to R1 845 966 million in 2019/2020. The increase was mainly due to increases in compensation of employees, other payments, social benefits and interest paid.

The largest contributor to total cash payments for operating activities for the 2019/2020 fiscal year was compensation of employees (R745 382 million), followed by purchases of goods and services (R366 960 million), social benefits (R259 081 million), interest (R221 556 million), other payments (R170 641 million), grants paid (R56 858 million) and subsidies (R25 489 million) (see Table A, p.4 and Figure 1, p.5).

The increase of R50 803 million in compensation of employees from R694 579 million in 2018/2019 to R745 382 million in 2019/2020 was due to increases in compensation of employees by municipalities, KwaZulu-Natal and Gauteng provincial governments.

The increase of R62 855 million in other payments from R107 786 million in 2018/2019 to R170 641 million in 2019/2020 was mainly due to capital transfers paid to non-financial public corporations by the Department of Public Enterprises.

The increase of R33 211 million in social benefits paid from R225 870 million in 2018/2019 to R259 081 million in 2019/2020 was mainly due to an increase in payments of social grants to households by the Department of Social Development and claims paid to households by the Unemployment Insurance Fund.

The increase of R24 341 million in interest from R197 215 million in 2018/2019 to R221 556 million in 2019/2020 was due to an increase in interest paid on public debt by the national government.

The increase of R18 116 million in purchases of goods and services from R348 844 million in 2018/2019 to R366 960 million in 2019/2020 was due to an increase in payments made by the Gauteng, KwaZulu-Natal provincial governments and municipalities.

The increase of R2 524 million in subsidies paid from R22 965 million in 2018/2019 to R25 489 million in 2019/2020 was due to an increase in subsidies paid to non-financial public corporations by the Department of Transport.

The increase of R1 790 million in grants from R55 068 million in 2018/2019 to R56 858 million in 2019/2020 was due to an increase in grants paid by National Treasury to foreign governments.

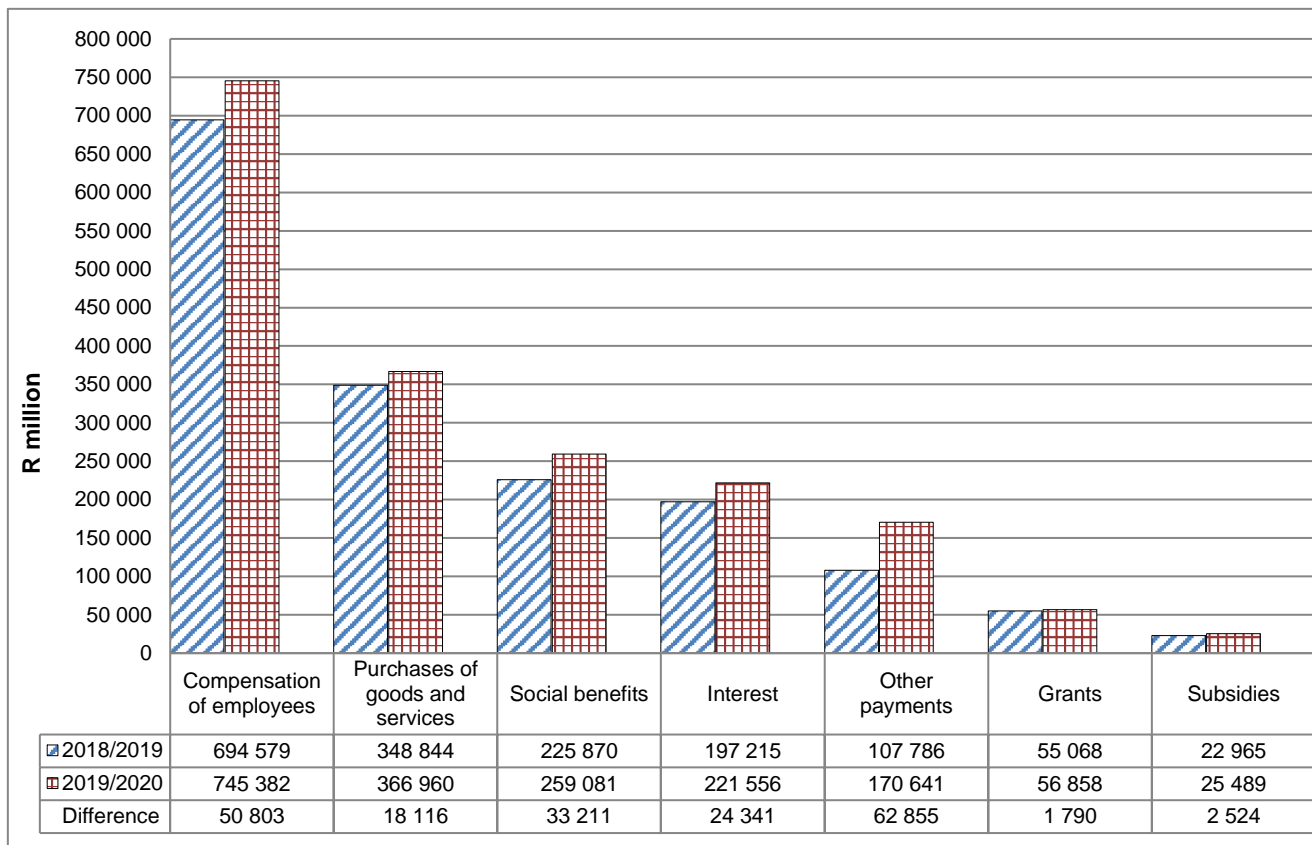
The net cash flows from investment in non-financial assets decreased by R10 816 million from R136 161 million in 2018/2019 to R125 345 million in 2019/2020 mainly due to decreased capital expenditure on other structures by municipalities, the South African National Roads Agency Limited and Gauteng provincial government.

Table A – Economic classification of statement of sources and uses of cash of consolidated general government for the 2018/2019 and 2019/2020 fiscal years (summary)¹

GFS 2014 code	Economic classification of sources and uses of cash	2018/2019 ²	2019/2020	Difference between 2018/2019 and 2019/2020
		R million		
	Cash flows from operating activities:			
	Revenue cash flows a	1 589 150	1 681 609	92 459
11	Taxes	1 402 561	1 476 295	73 734
12	Social contributions	26 137	27 015	878
13	Grants	1 932	2 023	91
14	Other receipts	158 520	176 275	17 755
	Expense cash flows b	1 652 328	1 845 966	193 638
21	Compensation of employees	694 579	745 382	50 803
22	Purchases of goods and services	348 844	366 960	18 116
24	Interest	197 215	221 556	24 341
25	Subsidies	22 965	25 489	2 524
26	Grants	55 068	56 858	1 790
27	Social benefits	225 870	259 081	33 211
28	Other payments	107 786	170 641	62 855
	<i>Net cash flow from operating activities: (outflow)/ inflow</i> (a-b)=c	-63 178	-164 357	-101 179
	Cash flows from transactions in non-financial assets:			
	Net cash outflow from investments in non-financial assets ³ d	136 161	125 345	-10 816
611	Fixed assets	135 076	124 328	-10 748
612	Inventories	0	0	0
613	Valuables	42	52	10
614	Non-produced assets	1 043	965	-78
	<i>Cash surplus/ (deficit)</i> (c-d)=e	-199 339	-289 702	
	Cash flows from financing activities:			
	Net acquisition of financial assets other than cash: cash outflow/ (inflow) f	33 869	23 346	
321	Domestic	34 838	22 836	
322	Foreign	-968	509	
	Net incurrence of liabilities: cash (outflow) / inflow g	202 571	359 589	
331	Domestic	178 586	310 489	
332	Foreign	23 986	49 100	
	<i>Net cash flow from financing activities: (outflow)/ inflow</i> (g-f)=h	168 702	336 243	
	NET CHANGE IN THE STOCK OF CASH (h+e)=i	-30 637	46 541	

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 (R125 345 million) is equal to purchases of non-financial assets (R126 523 million) minus sales of non-financial assets (R1 177 million). The total amounts for purchases (see Table B, p. 8) and sales of non-financial assets (see Table 4, p. 26) are shown, respectively, in the disaggregated tables available on the Stats SA website.

Figure 1 – Economic classification of expense cash flows for operating activities for the 2018/2019* and 2019/2020 fiscal years**

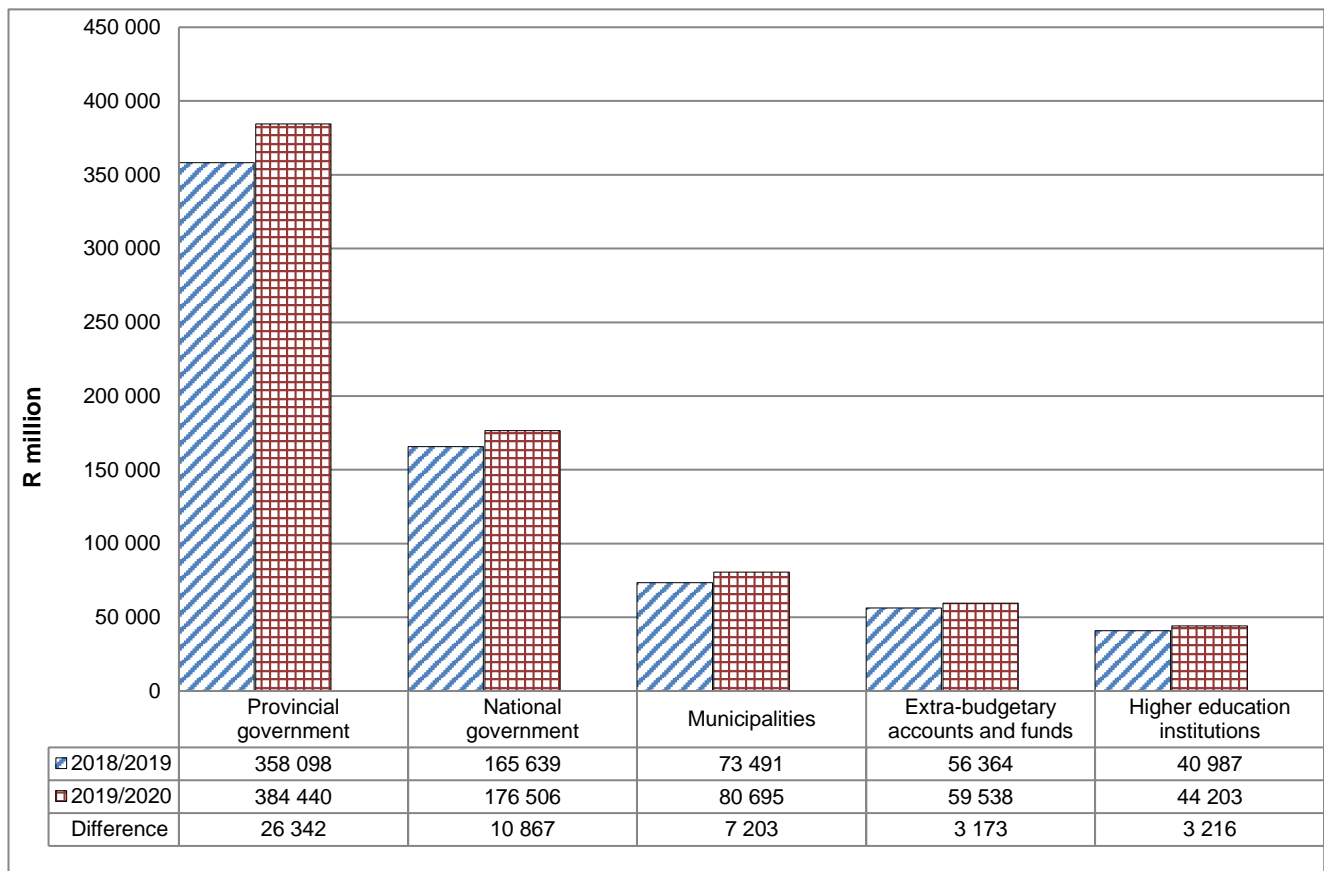


* Some of the figures have been revised since the previous publication.

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

Figure 1 shows the economic classification of expense cash flows for operating activities for the 2018/2019 and 2019/2020 fiscal years. In 2019/2020, consolidated general government main costs were compensation of employees (R745 382 million), purchases of goods and services (R366 960 million), social benefits (R259 081 million) and interest (R221 556 million).

Figure 2 – Compensation of employees by type of general government institution for the 2018/2019* and 2019/2020 fiscal years**

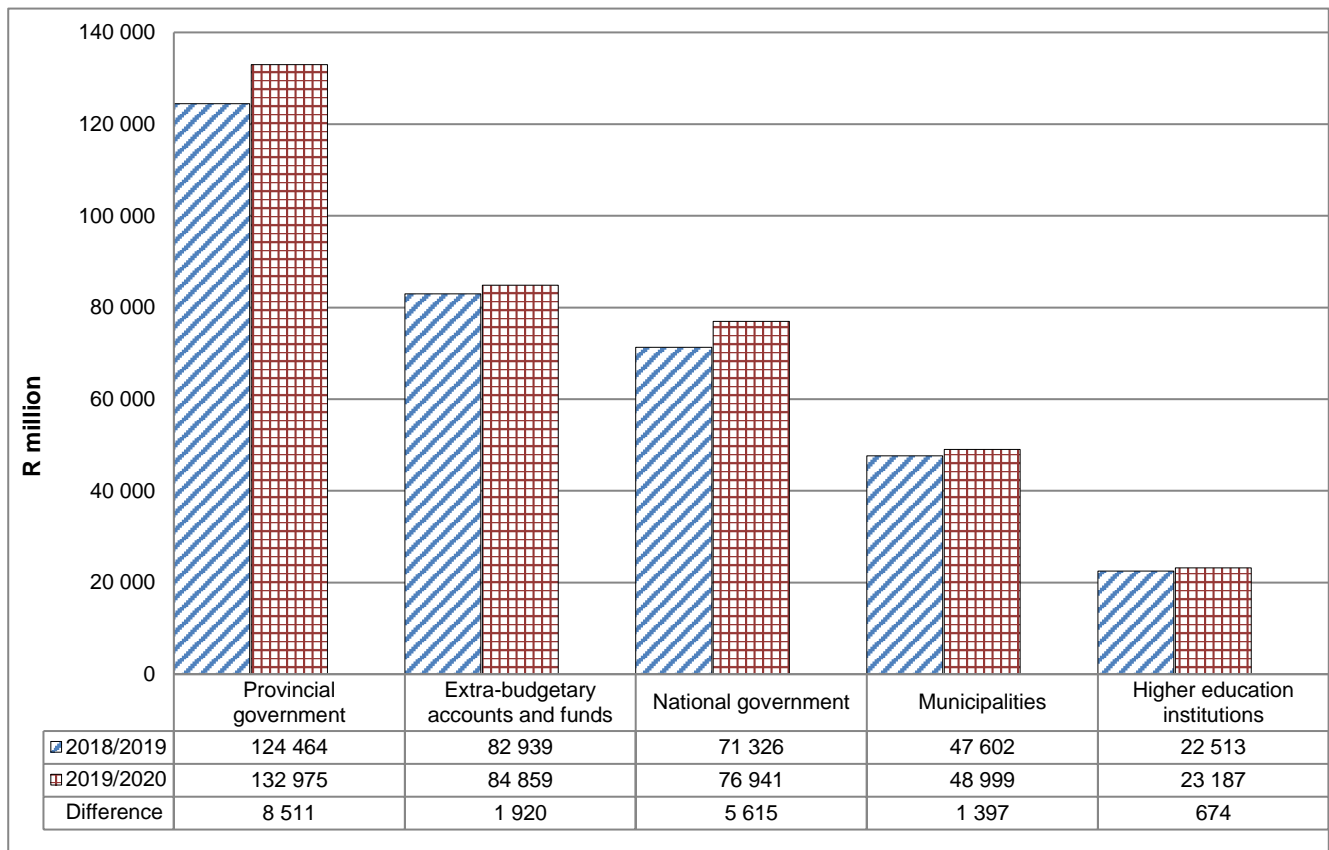


* Some of the figures have been revised since the previous publication.

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

Figure 2 shows general government expense cash flows for compensation of employees. The total for the 2019/2020 fiscal year was R745 382 million, with provincial governments accounting for the largest proportion of this expenditure (R384 440 million), followed by national government (R176 506 million), municipalities (R80 695 million), extra-budgetary accounts and funds (R59 538 million) and higher education institutions (R44 203 million).

Figure 3 – Purchases of goods and services by type of general government institution for the 2018/2019* and 2019/2020 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.

The total purchases of goods and services by the general government for the 2019/2020 fiscal year was R366 960 million. Figure 3 shows purchases of goods and services by type of general government. Provincial government recorded the largest spending (R132 975 million), followed by extra-budgetary accounts and funds (R84 859 million), national government (R76 941 million), municipalities (R48 999 million) and higher education institutions (R23 187 million).

Table B – Economic classification of cash outflows (purchases) from investment in non-financial assets for the 2018/2019 and 2019/2020 fiscal years (summary)¹

GFS 2014 code	Cash flows from transactions in non-financial assets		2018/2019 ²	2019/2020	Difference between 2018/2019 and 2019/2020
			R million		
	Cash flows from investments in non-financial assets:	(b+r+s+t)=a	137 379	126 521	-10 858
611	Fixed assets	(c+d+i+q)=b	136 259	125 472	-10 787
6111	Buildings and structures	c	108 681	97 776	-10 905
61111	Dwellings		675	471	-204
61112	Buildings other than dwellings		29 331	29 287	-44
61113	Other structures		78 487	67 917	-10 570
61114	Land improvements		188	101	-87
6112	Machinery and equipment	(e+f)=d	24 762	24 887	125
61121	Transport equipment	e	7 333	7 918	585
61122	Machinery and equipment other than transport equipment	(g+h)=f	17 429	16 969	-460
611221	Information, computer and telecommunications equipment	g	3 985	4 171	186
611222	Machinery and equipment not elsewhere classified	h	13 444	12 798	-646
6112221	Office furniture (and domestic furniture)		1 571	1 582	11
6112222	Other machinery and equipment		11 650	11 049	-601
6112223	Books		223	167	-56
6113	Other fixed assets	(j+k)=i	2 816	2 809	-7
61131	Cultivated biological resources	j	30	16	-14
611311	Animal resources yielding repeat products		30	16	-14
611312	Tree, crop, and plant resources yielding repeat products		0	0	0
61132	Intellectual property products	(l+m+n+o+p)=k	2 786	2 793	7
611321	Research and development	l	0	0	0
611322	Mineral exploration and evaluation	m	0	0	0
611323	Computer software and databases	n	2 740	2 777	37
6113231	Computer software		2 737	2 776	39
6113232	Databases		3	1	-2
611324	Entertainment, literary, and artistic originals	o	5	16	11
611325	Other intellectual property products	p	41	0	-41
6114	Weapons systems	q	0	0	0
612	Inventories	r	0	0	0
613	Valuables	s	42	53	11
614	Non-produced assets	t	1 078	997	-81

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 the cash outflow from investment in non-financial assets was buildings and structures (R97 776 million), followed by machinery and equipment (R24 887 million), other fixed assets (R2 793 million), non-produced assets (R997 million) and valuables (R53 million) for the 2019/2020 fiscal year.

Contribution of expenditure cash flows for operating activities and purchases of non-financial assets to total general government expenditure by functional classification

Functional classification of expenditure cash flows 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.11. There are ten main categories of functional classification of expenditure cash flows 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 expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) by the general government sector increased by R182 784 million from R1 789 705 million in 2018/2019 to R1 972 489 million in the 2019/2020 fiscal year.

The increase of R48 922 million in cash payments for fuel and energy from R7 087 million in 2018/2019 to R56 009 million in 2019/2020 was mainly due to increased capital transfers paid to public corporations by the Department of Public Enterprises.

The increase of R35 945 million in cash payments for social protection from R257 430 million in 2018/2019 to R293 375 million in 2019/2020 was due to increased old age and child grants paid to households by the Department of Social Development and increased benefits paid to beneficiaries by the Unemployment Insurance Fund.

The increase of R32 182 million in cash payments for education from R360 244 million in 2018/2019 to R392 426 million in 2019/2020 was due to increased transfer payments to households by the National Student Financial Aid Scheme and spending on education services by the KwaZulu-Natal and Gauteng provincial governments.

The increase of R22 920 million in cash payments for public debt transactions from R181 849 million in 2018/2019 to R204 769 million in 2019/2020 was due to increased payments of interest on public debt by the national government.

The increase of R15 611 million in cash payments for health from R209 506 million in 2018/2019 to R225 117 million in 2019/2020 was due to increased spending on hospital services and public health services by the Gauteng, KwaZulu-Natal and Eastern Cape provincial governments.

The increase of R10 378 million in cash payments for public order and safety from R172 273 million in 2018/2019 to R182 651 million in 2019/2020 was due to increased spending on police services, prisons and law court services by the national government.

The increase of R4 702 million in cash payments for recreation, culture and religion from R42 252 million in 2018/2019 to R46 954 million in 2019/2020 was mainly due to increased spending on recreation, culture and religion services by national government and municipalities.

The increase of R4 158 million in cash payments for defence from R46 659 million in 2018/2019 to R50 817 million in 2019/2020 was mainly due to increased spending on compensation of employees by the Department of Defence and transfers paid to non-public corporation by the Department of Public Enterprises.

The increase of R3 177 million in cash payments for executive and legislative organs, financial and fiscal affairs, external affairs from R195 484 million in 2018/2019 to R198 661 million in 2019/2020 was due to an increase in payments to the Southern African Customs Union and increased expenditure by municipalities.

The increase of R2 071 million in cash payments for general economic, commercial and labour affairs from R31 994 million in 2018/2019 to R34 065 million in 2019/2020 was mainly due to increased transfers to financial public corporations by the Department of Trade and Industry and the Department of Small Business Development.

The increase of R2 014 million in cash payments for general services from R49 200 million in 2018/2019 to R51 214 million in 2019/2020 was mainly due to increased expenditure on general services by the State Information Technology Agency, the Department of Statistics South Africa and the Department of Home Affairs.

The increase of R1 634 million in cash payments for agriculture, forestry, fishing and hunting from R22 341 million in 2018/2019 to R23 975 million in 2019/2020 was due to increased spending on goods and services by the Department of Rural Development and Land Reform.

The increase of R1 202 million in cash payments for housing and community amenities from R71 883 million in 2018/2019 to R73 085 million in 2019/2020 was mainly due to increases in transfers paid to households as human settlement development grants by municipalities and the KwaZulu-Natal and Gauteng provincial governments.

The decrease of R2 691 million in cash payments for transport from R90 152 million in 2018/2019 to R87 461 million in 2019/2020 was mainly due to a decrease in cash paid for capital expenditure by the South African National Roads Agency Limited and the provincial governments.

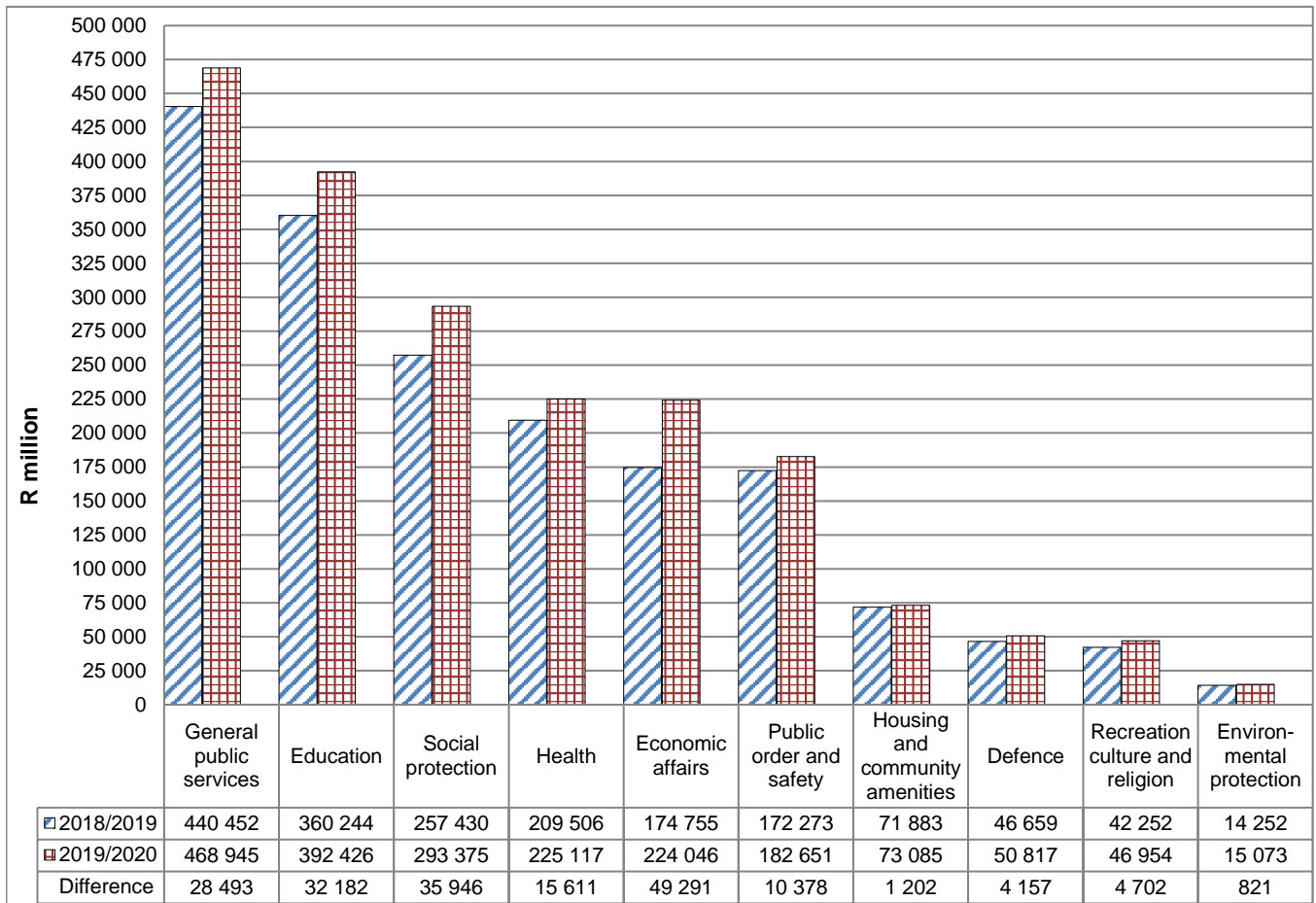
The decrease of R2 060 million in cash payments for communications from R5 286 million in 2018/2019 to R3 226 million in 2019/2020 was mainly due to a once-off capital transfer which was paid during 2018/2019 to non-financial public corporations by the Department of Telecommunications and Postal Services.

Table C – Functional classification of expenditure cash flows for operating activities and purchases of non - financial assets for the 2018/2019 and 2019/2020 fiscal years (summary)¹

GFS 2014 code	Functional classification	2018/2019 ²	2019/2020	Difference between 2018/2019 and 2019/2020	% of total cash payments 2019/2020
		R million			%
701	General public services				
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	195 484	198 661	3 177	10,1
7012	Foreign economic aid	424	134	-290	0,0
7013	General services	49 200	51 214	2 014	2,6
7014	Basic research	7 981	7 737	-244	0,4
7015	Research and development general public services	883	1 002	119	0,1
7016	General public services n.e.c.	4 630	5 428	798	0,3
7017	Public debt transactions (mainly interest)	181 849	204 769	22 920	10,4
7018	Transfers of a general character between different levels of government	0	0	0	0,0
	Total general public services a	440 452	468 945	28 493	23,8
702	Defence b	46 659	50 817	4 158	2,6
703	Public order and safety				
7031	Police	113 582	120 450	6 868	6,1
7032	Fire protection services	8 234	8 577	343	0,4
7033	Law courts	22 080	23 211	1 131	1,2
7034	Prisons	22 701	24 076	1 375	1,2
7035	Research and development public order and safety	193	337	144	0,0
7036	Public order and safety n.e.c.	5 482	6 002	520	0,3
	Total public order and safety c	172 273	182 651	10 378	9,3
704	Economic affairs				
7041	General economic, commercial and labour affairs	31 994	34 065	2 071	1,7
7042	Agriculture, forestry, fishing and hunting	22 341	23 975	1 634	1,2
7043	Fuel and energy	7 087	56 009	48 922	2,8
7044	Mining, manufacturing and construction	8 659	8 966	307	0,5
7045	Transport	90 152	87 461	-2 691	4,4
7046	Communications	5 286	3 226	-2 060	0,2
7047	Other industries	5 651	6 439	788	0,3
7048	Research and development economic affairs	3 584	3 906	322	0,2
	Total economic affairs d	174 755	224 046	49 291	11,4
705	Environmental protection e	14 252	15 073	821	0,8
706	Housing and community amenities f	71 883	73 085	1 202	3,7
707	Health g	209 506	225 117	15 611	11,4
708	Recreation, culture and religion h	42 252	46 954	4 702	2,4
709	Education i	360 244	392 426	32 182	19,9
710	Social protection j	257 430	293 375	35 945	14,9
	Total consolidated general government expenditure cash flows for operating activities and purchases of non-financial assets (a+b+c+d+e+f+g+h+i+j)= k	1 789 705	1 972 489	182 784	100,0

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

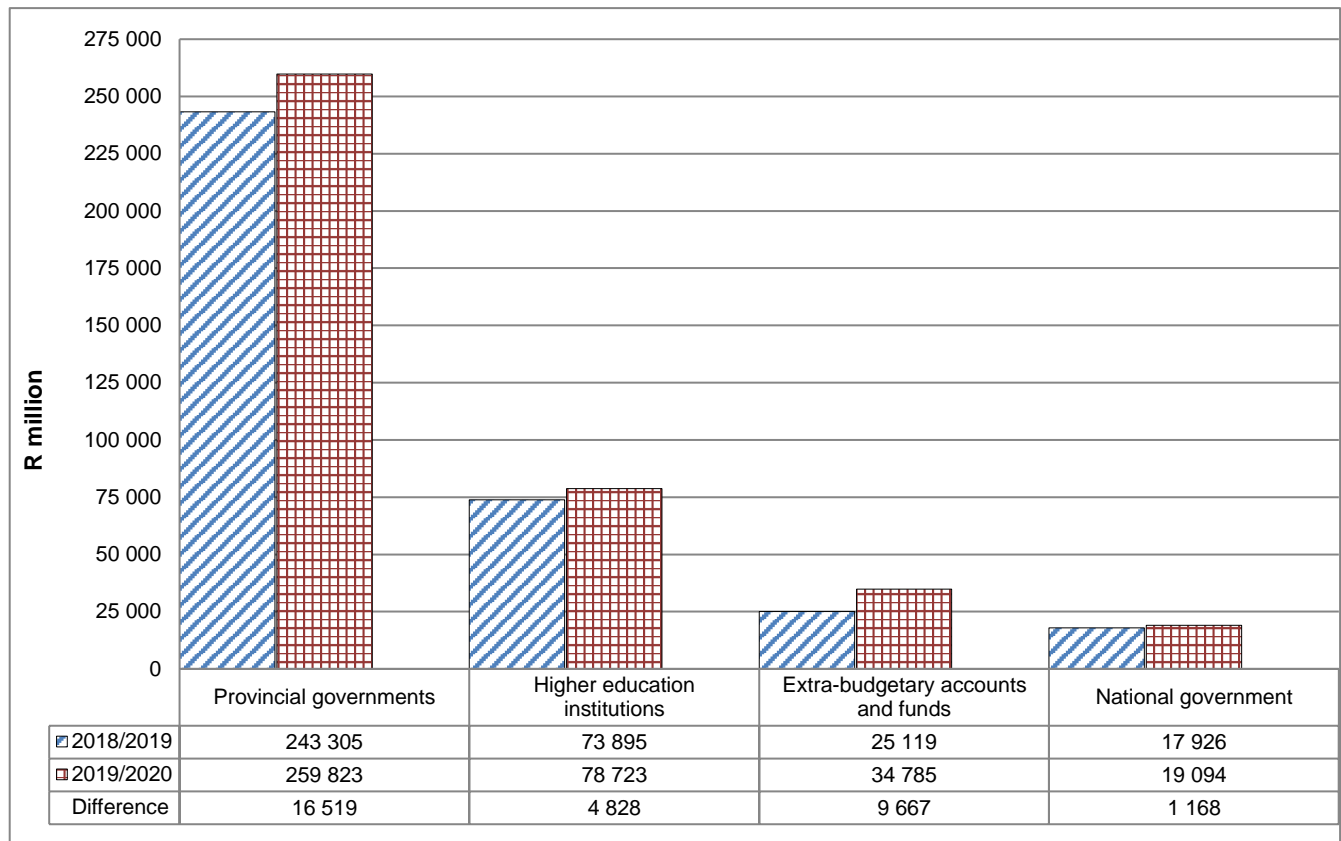
Figure 4 – Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets for the 2018/2019* and 2019/2020 fiscal years**



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

Figure 4 shows the functional classification of expenditure cash flows for operating activities and purchases of non-financial assets. The total for the 2019/2020 fiscal year was R1 972 489 million, with general public services spending the highest amount (R468 945 million), followed by education (R392 426 million), social protection (R293 375 million), health (R225 117 million) and economic affairs (R224 046 million).

Figure 5 – Spending on education by type of general government institution for the 2018/2019* and 2019/2020 fiscal years**

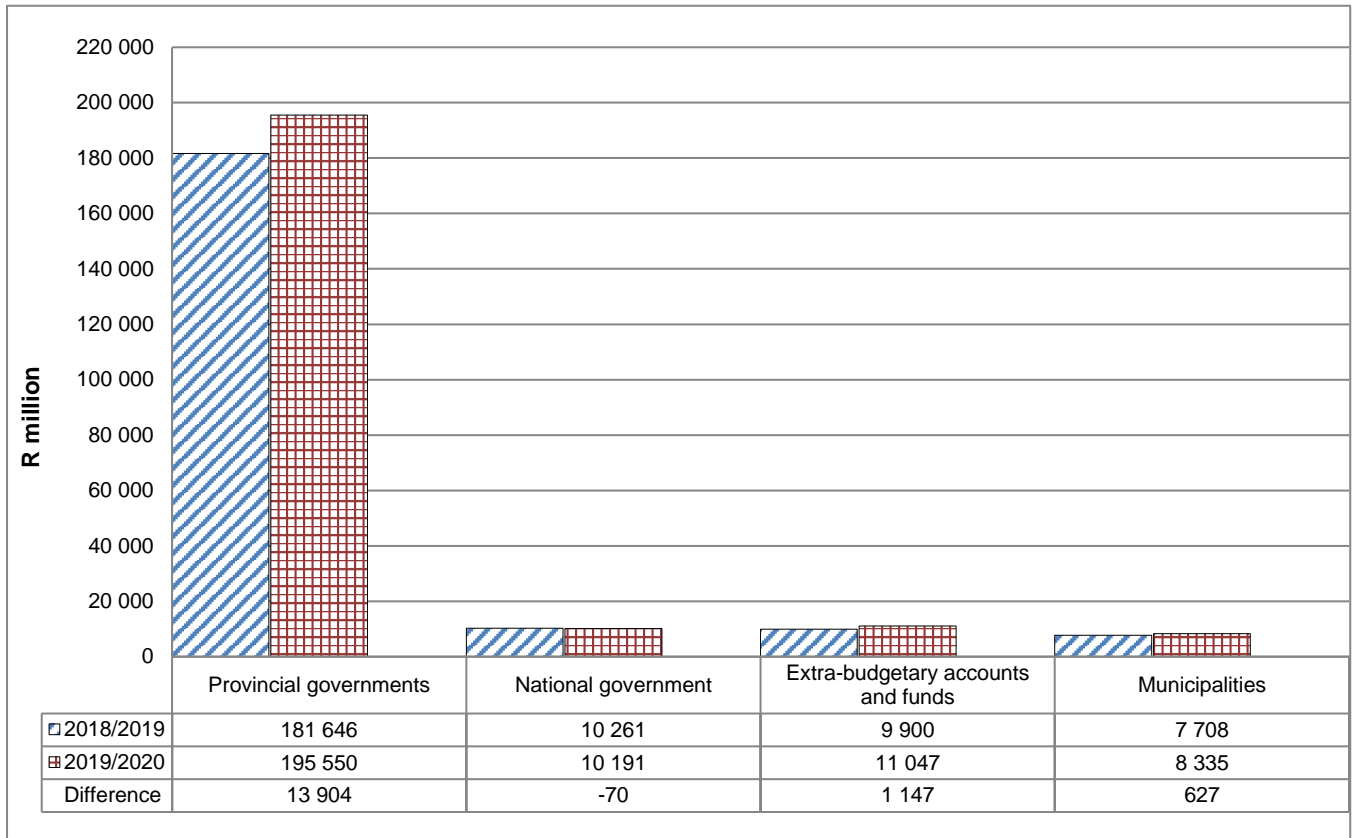


* Some of the figures have been revised since the previous publication.

** 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 2019/2020 fiscal year was R392 426 million, with provincial governments spending the highest amount (R259 823 million), followed by higher education institutions (R78 723 million), extra-budgetary accounts and funds (R34 785 million) and national government (R19 094 million).

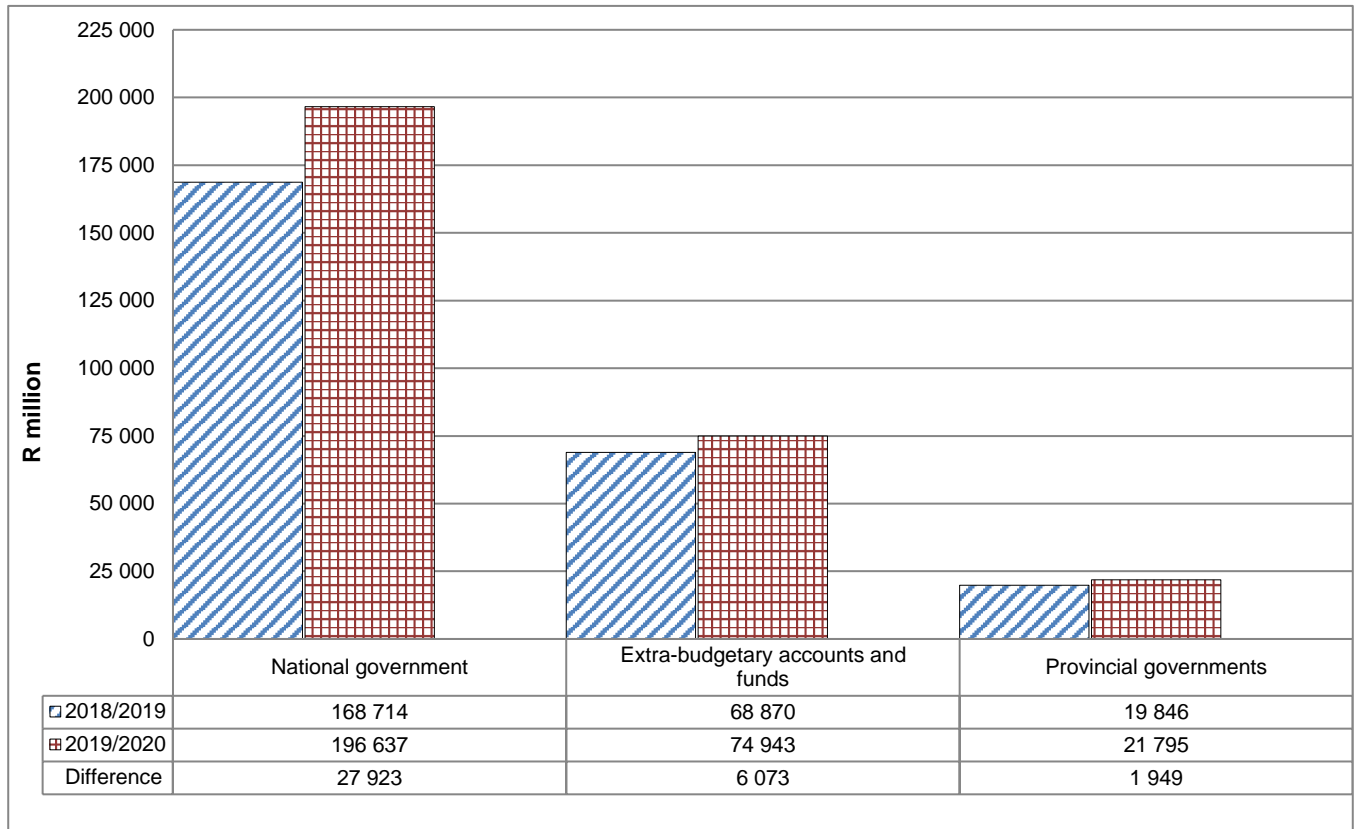
Figure 6 – Spending on health by type of general government institution for the 2018/2019* and 2019/2020 fiscal years**



* 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 2019/2020 fiscal year was R225 117 million, with provincial governments spending the largest amount (R195 550 million), followed by national government (R10 191 million), extra-budgetary accounts and funds (R11 047 million) and municipalities (R8 335 million).

Figure 7 – Spending on social protection by type of general government institution for the 2018/2019* and 2019/2020 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 2019/2020 fiscal year was R293 375 million, with national government spending the highest amount (R196 637 million), followed by extra-budgetary accounts and funds (R74 943 million) and provincial governments (R21 795 million).

Table D – Contribution of the different types of general government institutions to the total consolidated expenditure cash flows for operating activities and purchases of non-financial assets by general government for the 2018/2019 and 2019/2020 fiscal years¹

Type of general government institution	R million			% of total cash payments	
	2018/2019 ²	2019/2020	Difference between 2018/2019 and 2019/2020	2018/2019	2019/2020
National government	707 793	826 256	118 463	39,5	41,9
Provincial governments	560 635	595 183	34 548	31,3	30,2
Extra-budgetary accounts and funds	252 806	269 618	16 812	14,1	13,7
Municipalities	194 577	202 709	8 132	10,9	10,3
Higher education institutions	73 895	78 723	4 828	4,1	4,0
Total expenditure	1 789 705	1 972 489	182 784	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 2020*
- (ii) P9102 *Financial statistics of extra-budgetary accounts and funds 2019/2020*
- (iii) P9103.1 *Financial statistics of higher education institutions 2019 and 2020*
- (iv) P9114 *Financial census of municipalities June 2019 and June 2020*
- (v) P9119.3 *Financial statistics of national government 2019/2020*
- (vi) P9121 *Financial statistics of provincial government 2019/2020*

Remarks on the figures in Table D

The increase of R118 463 million in the expenditure of national government was mainly due to capital transfers paid to public corporations, payments of social grants to households and interest paid on public debt.

The increase of R34 548 million in the expenditure of provincial governments was mainly due to increases in cash payments for compensation of employees and purchases of goods and services.

The increase of R16 812 million in the expenditure of extra-budgetary accounts and funds was mainly due increased transfer payments to households, higher claims paid to households and compensation of employees.

The increase of R8 132 million in the expenditure of municipalities was mainly due to increases in cash payments for compensation of employees and interest paid on loans.

The increase of R4 828 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.

Risenga Maluleke
Statistician-General

Table 1 – Economic classification of revenue cash flows from operating activities for the 2019/2020* fiscal year (summary)

GFS 2014 code	Economic classification	R million
1		1 681 609
11	Taxes	1 476 295
12	Social contributions	27 015
13	Grants	2 023
14	Other receipts	176 275

* 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 expense cash flows for operating activities for the 2019/2020* fiscal year (summary)

Functional classification		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	
		R million							
70	GENERAL GOVERNMENT SERVICES	745 382	366 960	221 556	25 489	56 858	259 081	170 641	1 845 966
701	GENERAL PUBLIC SERVICES	83 762	76 864	214 163	966	52 570	172	5 862	434 359
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	61 223	42 818	9 441	0	52 435	59	4 749	170 726
7012	Foreign economic aid	0	0	0	0	134	0	0	134
7013	General services	18 425	26 749	91	0	0	111	200	45 577
7014	Basic research	1 689	3 930	1	966	0	2	895	7 483
7015	R&D General public services	89	907	0	0	0	0	5	1 001
7016	General public services n.e.c.	2 335	2 311	9	0	0	0	14	4 669
7017	Public debt transactions (mainly interest)	0	149	204 621	0	0	0	0	204 769
7018	Transfers of a general character between different levels of government	0	0	0	0	0	0	0	0
702	DEFENCE	32 483	13 326	0	0	0	127	1 879	47 814
7021	Military defence	27 816	11 948	0	0	0	127	1 879	41 770
7022	Civil defence	0	0	0	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0	0	0	0
7024	R&D Defence	0	106	0	0	0	0	0	106
7025	Defence n.e.c.	4 667	1 271	0	0	0	0	0	5 938
703	PUBLIC ORDER AND SAFETY	130 742	32 863	34	0	0	1 486	1 860	166 986
7031	Police services	91 175	19 019	27	0	0	518	751	111 490
7032	Fire protection services	4 690	572	6	0	0	0	2	5 270
7033	Law courts	15 496	5 742	2	0	0	148	1 048	22 436
7034	Prisons	16 316	6 375	1	0	0	820	50	23 561
7035	R&D Public order and safety	72	264	0	0	0	0	0	336
7036	Public order and safety n.e.c.	2 992	891	0	0	0	0	9	3 892

* 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 expense cash flows for operating activities for the 2019/2020* 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	34 522	58 720	4 123	20 897	4 274	229	81 065	203 829
7041	General economic, commercial and labour affairs	8 820	9 702	9	752	4 274	26	8 404	31 986
7042	Agriculture, forestry, fishing and hunting	10 722	8 343	5	101	0	106	2 806	22 082
7043	Fuel and energy	781	949	3	1 204	0	4	53 032	55 973
7044	Mining, manufacturing and construction	1 515	4 978	0	2 386	0	3	11	8 894
7045	Transport	8 510	27 177	4 103	15 977	0	77	16 150	71 993
7046	Communication	715	1 963	1	475	0	2	34	3 189
7047	Other industries	1 751	4 080	2	2	0	6	179	6 021
7048	R&D Economic affairs	1 709	1 529	0	0	0	5	448	3 690
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	6 263	6 665	36	1 012	0	24	202	14 201
7051	Waste management	280	371	0	634	0	2	106	1 394
7052	Waste water management	0	0	0	377	0	0	0	377
7053	Pollution abatement	261	125	0	0	0	1	2	390
7054	Protection of biodiversity and landscape	5 372	5 798	36	0	0	19	87	11 312
7055	R&D Environmental protection	143	267	0	0	0	0	1	411
7056	Environmental protection n.e.c.	208	103	0	0	0	1	5	317
706	HOUSING AND COMMUNITY AMENITIES	16 235	21 389	2 171	591	0	43	21 951	62 380
7061	Housing development	5 126	4 066	29	0	0	20	20 259	29 498
7062	Community development	7 694	8 513	36	0	0	7	587	16 836
7063	Water supply	3 240	8 536	2 107	591	0	16	1 066	15 555
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	176	274	1	0	0	0	39	490
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 expense cash flows for operating activities for the 2019/2020* 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							
707	HEALTH	142 436	64 419	44	0	0	613	4 260	211 773
7072	Outpatient services	86	57	0	0	0	1	0	144
70724	Paramedical services	5 478	1 857	2	0	0	11	24	7 372
7073	Hospital services	88 527	31 427	39	0	0	413	1 755	122 162
7074	Public health services	42 264	22 168	2	0	0	184	2 447	67 065
7075	R&D Health	4 289	5 554	0	0	0	0	15	9 857
7076	Health n.e.c.	1 792	3 357	0	0	0	4	19	5 172
708	RECREATION, CULTURE AND RELIGION	18 917	10 384	75	559	0	40	7 632	37 607
7081	Recreational and sporting services	7 010	4 151	25	7	0	11	1 720	12 923
7082	Cultural services	11 391	5 714	49	99	0	27	883	18 162
7083	Broadcasting and publishing services	125	97	0	453	0	0	3 704	4 379
7084	Religious and other community services	290	367	0	0	0	2	1 325	1 985
7085	R&D Recreation, culture and religion	12	10	0	0	0	0	0	22
7086	Recreation, culture and religion n.e.c.	89	46	0	0	0	0	0	135
709	EDUCATION	260 999	72 423	659	1 464	0	1 308	38 001	374 854
7091	Pre-primary and primary education	103 391	11 420	0	898	0	652	47	116 408
7092	Secondary education	76 282	11 434	0	566	0	404	16	88 702
7093	Post-secondary non-tertiary education	12 324	6 202	0	0	0	27	333	18 887
7094	Tertiary education	44 526	23 417	600	0	0	0	36 524	105 067
7095	Education not definable by level	0	0	0	0	0	0	0	0
7096	Subsidiary services to education	0	0	0	0	0	0	0	0
7097	R&D Education	31	96	0	0	0	0	6	133
7098	Education n.e.c.	24 444	19 854	58	0	0	224	1 075	45 657

*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 expense cash flows for operating activities for the 2019/2020* fiscal year (summary) (concluded)

		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							
710	SOCIAL PROTECTION	19 022	9 908	251	0	14	255 039	7 930	292 164
7101	Sickness and disability	1 248	822	13	0	0	28 691	539	31 313
7102	Old age	607	350	0	0	1	88 131	1 017	90 106
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	3 334	628	1	0	0	79 651	4 315	87 930
7105	Unemployment	1 454	612	0	0	0	17 153	0	19 220
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	1 639	737	0	0	0	2	807	3 186
7108	R&D Social protection	289	135	0	0	0	1	1	426
7109	Social protection n.e.c.	10 451	6 622	237	0	14	41 409	1 251	59 984

*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 the cash outflows (purchases) from investment in non-financial assets for the 2019/2020* 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	125 473	0	53	997	126 523
701	GENERAL PUBLIC SERVICES	34 411	0	3	172	34 586
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	27 795	0	3	137	27 935
7012	Foreign economic aid	0	0	0	0	0
7013	General services	5 605	0	0	32	5 637
7014	Basic research	253	0	0	0	254
7015	R&D General public services	1	0	0	0	1
7016	General public services n.e.c.	756	0	0	3	759
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	3 003	0	0	0	3 003
7021	Military defence	2 659	0	0	0	2 659
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.	343	0	0	0	343
703	PUBLIC ORDER AND SAFETY	15 606	0	1	58	15 665
7031	Police services	8 928	0	1	31	8 960
7032	Fire protection services	3 290	0	0	17	3 307
7033	Law courts	774	0	0	0	774
7034	Prisons	514	0	0	0	514
7035	R&D Public order and safety	1	0	0	0	1
7036	Public order and safety n.e.c.	2 099	0	0	11	2 110

*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 the cash outflows (purchases) from investment in non-financial assets for the 2019/2020* fiscal year (summary) (continued)

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	(611 - 614) TOTAL
		R million				
704	ECONOMIC AFFAIRS	19 595	0	0	622	20 217
7041	General economic, commercial and labour affairs	2 079	0	0	0	2 079
7042	Agriculture, forestry, fishing and hunting	1 356	0	0	538	1 893
7043	Fuel and energy	36	0	0	0	36
7044	Mining, manufacturing and construction	72	0	0	0	72
7045	Transport	15 382	0	0	85	15 467
7046	Communication	37	0	0	0	37
7047	Other industries	418	0	0	0	418
7048	R&D Economic affairs	215	0	0	0	215
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	870	0	0	1	871
7051	Waste management	83	0	0	0	83
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	38	0	0	0	38
7054	Protection of biodiversity and landscape	698	0	0	1	699
7055	R&D Environmental protection	18	0	0	0	18
7056	Environmental protection n.e.c.	33	0	0	0	33
706	HOUSING AND COMMUNITY AMENITIES	10 671	0	1	34	10 705
7061	Housing development	1 435	0	0	11	1 447
7062	Community development	5 185	0	0	22	5 208
7063	Water supply	4 047	0	0	0	4 047
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	3	0	0	0	3
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 the cash outflows (purchases) from investment in non-financial assets for the 2019/2020* 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	13 328	0	0	16	13 345
7072	Outpatient services	2	0	0	0	2
70724	Paramedical services	944	0	0	0	944
7073	Hospital services	6 594	0	0	0	6 594
7074	Public health services	5 164	0	0	16	5 180
7075	R&D Health	148	0	0	0	149
7076	Health n.e.c.	476	0	0	0	476
708	RECREATION, CULTURE AND RELIGION	9 257	0	47	43	9 347
7081	Recreational and sporting services	3 968	0	0	19	3 988
7082	Cultural services	5 243	0	46	23	5 313
7083	Broadcasting and publishing services	3	0	0	0	3
7084	Religious and other community services	41	0	0	0	41
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	3	0	0	0	3
709	EDUCATION	17 521	0	0	51	17 572
7091	Pre-primary and primary education	901	0	0	0	901
7092	Secondary education	335	0	0	0	335
7093	Post-secondary non-tertiary education	56	0	0	0	56
7094	Tertiary education	6 711	0	0	15	6 726
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	2	0	0	0	2
7098	Education n.e.c.	9 517	0	0	36	9 553

* 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 the cash outflows (purchases) from investment in non-financial assets for the 2019/2020* fiscal year (summary) (concluded)

		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	(611 - 614) TOTAL
Functional classification		R million				
710	SOCIAL PROTECTION	1 211	0	0	0	1 211
7101	Sickness and disability	53	0	0	0	53
7102	Old age	6	0	0	0	6
7103	Survivors	0	0	0	0	0
7104	Family and children	153	0	0	0	153
7105	Unemployment	179	0	0	0	179
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	108	0	0	0	108
7108	R&D Social protection	11	0	0	0	11
7109	Social protection n.e.c.	701	0	0	0	701

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

Table 4 – Economic classification of the cash inflows (sales) from investment in non-financial assets for the 2019/2020* fiscal year (summary)

GFS 2014 code	Economic classification	R million
31	Sale from investment of non-financial assets	1 177
311	Fixed assets	1 145
312	Inventories	0
313	Valuables	0
314	Non-produced assets	32

* 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 2019/2020* fiscal year (summary)

GFS 2014 code	Economic classification	R million
32	Net acquisition of financial assets other than cash	23 346
321	Domestic	22 836
322	Foreign	509

* 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 2019/2020* fiscal year (summary)

GFS 2014 code	Economic classification	R million
33	Net incurrence of liabilities	359 589
331	Domestic	310 489
332	Foreign	49 100

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

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

Tables

Table 1	Economic classification of revenue cash flows from operating activities for the 2019/2020 fiscal year
Table 2	Economic and functional classification of expense cash flows for operating activities for the 2019/2020 fiscal year
Table 3	Economic and functional classification of the cash outflows (purchases) from investment in non-financial assets for the 2019/2020 fiscal year
Table 4	Economic classification of the cash inflows (sales) from investment in non-financial assets for the 2019/2020 fiscal year
Table 5	Economic classification of the net acquisition of financial assets other than cash for the 2019/2020 fiscal year
Table 6	Economic classification of the net incurrence of liabilities for the 2019/2020 fiscal year
Table 7	Economic and functional classification of expense cash flows for operating activities for the 2019/2020 fiscal year: Government consumption cash payments divided between individual and collective services
Table 8	Economic and functional classification of expense cash flows for operating activities for the 2019/2020 fiscal year: Subsidies paid divided between subsidies on products and subsidies on production
Table 9	Economic classification of statement of sources and uses of cash according to the different levels of general government for the 2019/2020 fiscal year (Summary)
Table 10	Functional classification of the expenditure cash flows for operating activities and purchases of non-financial assets according to the different levels of general government for the 2019/2020 fiscal year (Summary)

Explanatory notes

Introduction

This statistical release includes economic and functional classifications of the transactions of consolidated general government for the 2019/2020 fiscal year. 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 different levels of general government institutions are national government departments; provincial government departments; extra-budgetary accounts and funds of the national and provincial governments; higher education institutions; and municipalities (non-trading services).

Methodology

The published financial statistical releases of the different levels of general government were used. The transactions of consolidated general government are classified economically and functionally according to GFSM 2014. This statistical release eliminates intergovernmental transactions between general government institutions (i.e. grants, professional and special services, interest, compulsory fees received and paid between the general government institutions). 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.

Disaggregated data

Disaggregated data (Tables 1 to 10) are on the Stats SA website. Internal transactions between the levels of general government institutions are eliminated in the tables.

Scope of the financial statistics of consolidated general governments

The following statistical releases were used:

- *Financial statistics of national government 2019/2020* (statistical release P9119.3) published on 30 June 2021;
- *Financial census of municipalities for the year ended 30 June 2019* (statistical release P9114) published on 09 July 2020 and *Financial census of municipalities for the year ended 30 June 2020* (statistical release P9114), published on 29 July 2021;
- *Financial statistics of extra-budgetary accounts and funds 2019/2020* (statistical release P9102) published on 31 August 2021;
- *Financial statistics of provincial government 2019/2020* (statistical release P9121) published on 30 September 2021;
- *Financial statistics of higher education institutions 2019 and 2020* (statistical release P9103.1), 2019 published on 28 October 2020 and 2020 published on 28 October 2021; and
- *Capital expenditure by the public sector for 2020* (statistical release P9101) published on 28 October 2021.

Classifications **Economic and functional classifications**

Cash flows from operating activities and transactions of non-financial assets in this statistical release are classified economically and functionally according to the standard classification of the GFSM 2014 of the International Monetary Fund (IMF).

Economic classification

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

Revenue cash flows and expense cash flows for operating activities, cash flows from 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

- **Cash outflows (purchases) from investment in non-financial assets (including capitalised goods and services)**

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

- **Cash inflows (sales) from investment in 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 GFSM 2014 of the 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
 Paramedical services
 Hospital services
 Public health services
 R&D Health
 Health n.e.c.

- **Recreation, culture and religion**

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

- **Education**

Pre-primary and primary education
 Secondary education
 Post-secondary non-tertiary education
 Tertiary education
 Education not definable 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 exclusion 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.27). 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.27). These categories are recommended by the 2008 System of National Accounts (SNA).

Comparability with the previous year	The 2018/2019 classified information is generally comparable with the 2019/2020 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 has taken place for the year ended 31 March 2019. Currently the PSCC is classifying the public-sector institutions for the year ended 31 March 2020.
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> P9121 <i>Financial statistics of provincial government.</i></p>
Symbols and abbreviations	<p>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</p>
Revisions	<p>Figures for 2019/2020 should be regarded as preliminary, and may be revised. Revisions to 2018/2019 data are indicated by footnotes in Tables A, B, C and D. Revisions are due to improved classification of data and additional information becoming available after initial publication.</p>

Glossary

Accrual basis of recording	Flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished.
Books	Include library books and periodicals
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	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.
GFS Manual (2014)	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. The GFSM 2014 provides a harmonised systematic basis for reporting and analysing government finances.
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), including tertiary education as contemplated in schedule 4 of the Constitution.
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	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.
Modified cash basis accounting	This method recognises revenues in the period they become available and measurable, and recognises expenditures in the period the associated liability is incurred.
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 and naturally occurring assets over which ownership is enforced. Naturally 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 is not related to a 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	Is 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 a 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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