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IMPROVING LIVES THROUGH DATA ECOSYSTEMS



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Key findings

The net change in the stock of cash from provincial revenue funds and donor funds amounted to a cash surplus of R7 471 million for the 2019/2020 fiscal year.

Provincial revenue funds refer to the votes of the provincial governments and fixed statutory appropriations. The revenue cash flows from operating activities amounted to R636 189 million and the expense cash flows amounted to R597 138 million, resulting in a net cash inflow from operating activities of R39 051 million for the 2019/2020 fiscal year ending 31 March 2020. The net cash outflow from transactions in non-financial assets amounted to R31 580 million for the 2019/2020 fiscal year. The cash surplus for 2019/2020 was R7 471 million. The total net change in the stock of cash for the provincial government amounted to R7 471 million (see Table A, page 4).

The largest contributors to the total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of R628 842 million from the provincial revenue funds and donor funds for the 2019/2020 fiscal year were education (R260 726 million, contributing 41,5%) and health (R206 618 million or 32,9%). The smallest contributors were economic affairs (R59 548 million or 9,5%), general public services (R33 523 million or 5,3%), housing and community amenities (R23 428 million or 3,7%), social protection (R22 085 million or 3,5%), recreation, culture and religion (R10 904 million or 1,7%), public order and safety (R7 485 million or 1,2%) and environmental protection (R4 525 million or 0,7%) (see Table C, page 9 and Figure 3, page 10).

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 R42 861 million from R593 328 million in 2018/2019 to R636 189 million in 2019/2020. This increase was mainly due to an increase in grants received from national government.

The largest contributor to total revenue cash flows from operating activities for the 2019/2020 fiscal year was grants (R613 674 million), followed by taxes (R14 879 million) and other receipts (R7 636 million).

Expense cash flows for operating activities increased by R38 885 million from R558 253 million in 2018/2019 to R597 138 million in 2019/2020. The increase was mainly due to increases in compensation of employees and purchases of goods and services.

The largest contributors to total expense cash flows for operating activities for the 2019/2020 fiscal year were compensation of employees (R384 440 million), purchases of goods and services (R145 474 million) and other payments (R39 566 million). The smallest contributors were grants paid (R16 462 million), subsidies (R8 815 million), social benefits (R2 317 million) and interest (R63 million) (see Table A, page 4 and Figure 1, page 5).

The increase of R26 342 million in compensation of employees from R358 098 million in 2018/2019 to R384 440 million in 2019/2020 was mainly due to increased payments by the KwaZulu-Natal, Gauteng and Eastern Cape provincial governments.

The increase of R10 309 million in purchases of goods and services from R135 165 million in 2018/2019 to R145 474 million in 2019/2020 was mainly due to increased payments by the Gauteng, KwaZulu-Natal and Eastern Cape provincial governments.

The increase of R1 693 million in other payments from R37 873 million in 2018/2019 to R39 566 million in 2019/2020 was mainly due to increased capital transfers to households by the Gauteng, KwaZulu-Natal and Western Cape provincial governments.

The increase of R261 million in grants paid from R16 201 million in 2018/2019 to R16 462 million in 2019/2020 was mainly due to increased grant payments by the KwaZulu-Natal, Western Cape and Eastern Cape provincial governments.

The increase of R204 million in social benefits from R2 113 million in 2018/2019 to R2 317 million in 2019/2020 was mainly due to increased payments for employer social benefits by the KwaZulu-Natal, Western Cape and Gauteng provincial governments.

The increase of R105 million in subsidies from R8 710 million in 2018/2019 to R8 815 million in 2019/2020 was mainly due to increased subsidy payments made by the Western Cape, Mpumalanga and Gauteng provincial governments.

The decrease of R29 million in interest paid from R92 million in 2018/2019 to R63 million in 2019/2020 was mainly due to decreased interest payments made by the Gauteng and Eastern Cape provincial governments.

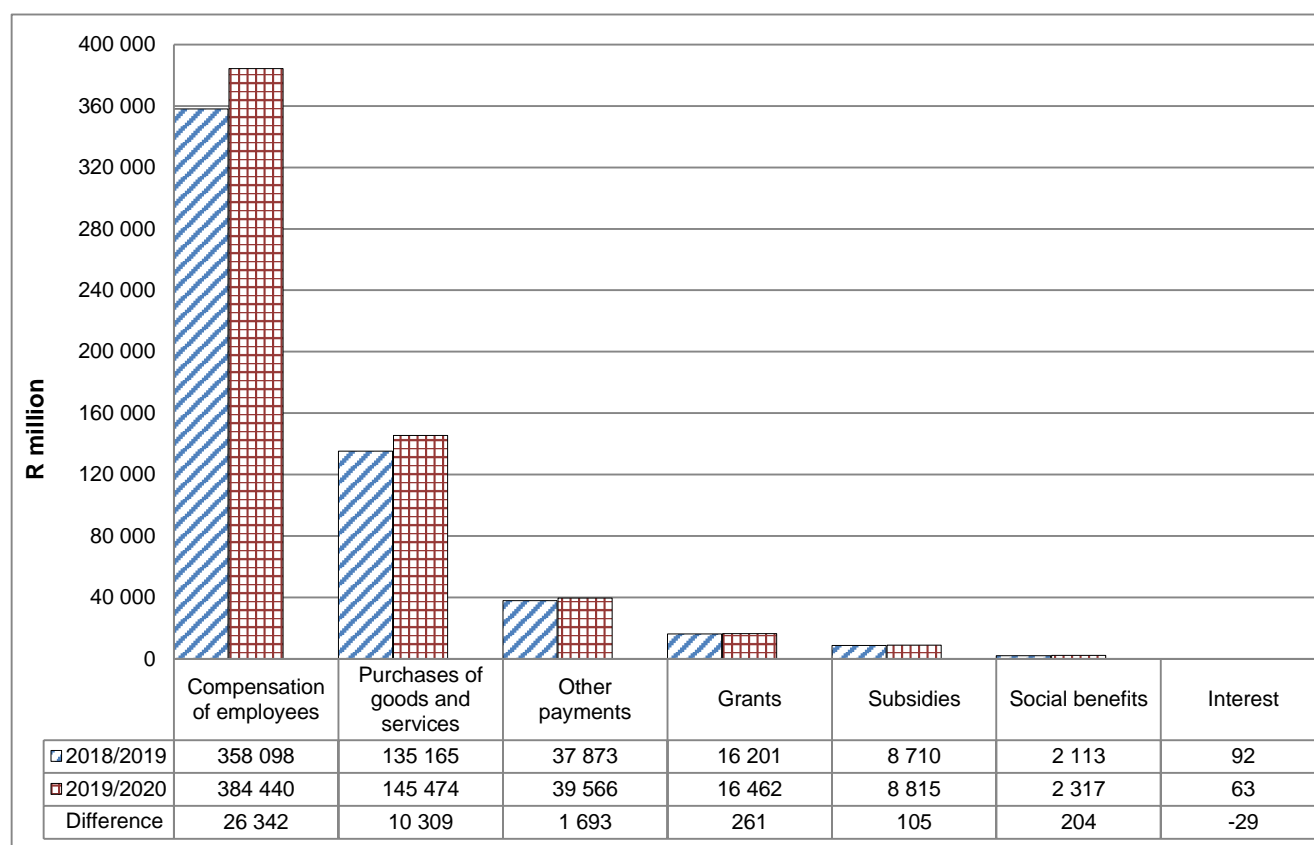
The net cash outflow from investments in non-financial assets decreased by R1 460 million from R33 040 million in 2018/2019 to R31 580 million in 2019/2020. The decrease can mainly be attributed to decreased spending on non-financial assets by the Limpopo, KwaZulu-Natal and North West provincial governments.

Table A – Economic classification of statement of sources and uses of cash of provincial 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	593 328	636 189	42 861
11	Taxes	13 894	14 879	985
12	Social contributions	0	0	0
13	Grants	572 242	613 674	41 432
14	Other receipts	7 192	7 636	444
	Expense cash flows b	558 253	597 138	38 885
21	Compensation of employees	358 098	384 440	26 342
22	Purchases of goods and services	135 165	145 474	10 309
24	Interest	92	63	-29
25	Subsidies	8 710	8 815	105
26	Grants	16 201	16 462	261
27	Social benefits	2 113	2 317	204
28	Other payments	37 873	39 566	1 693
	<i>Net cash flow from operating activities: (outflow)/ inflow</i> (a-b)=c	<i>35 075</i>	<i>39 051</i>	<i>3 976</i>
	Cash flows from transactions in non-financial assets:			
	Net cash outflow from investments in non-financial assets³ d	33 040	31 580	-1 460
611	Fixed assets	32 951	31 481	-1 470
612	Inventories	0	0	0
613	Valuables	14	2	-12
614	Non-produced assets	74	96	22
	<i>Cash surplus/ (deficit)</i> (c-d)=e	<i>2 035</i>	<i>7 471</i>	
	Cash flows from financing activities:			
	Net acquisition of financial assets other than cash:			
	cash outflow/ (inflow) f	0	0	
321	Domestic	0	0	
322	Foreign	0	0	
	Net incurrence of liabilities: cash (outflow) / inflow g	0	0	
331	Domestic	0	0	
332	Foreign	0	0	
	<i>Net cash flow from financing activities: (outflow) / inflow</i> (g-f)=h	<i>0</i>	<i>0</i>	
	NET CHANGE IN THE STOCK OF CASH (h+e)=i	2 035	7 471	

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 (R31 580 million) is equal to purchases of non-financial assets (R31 704 million) minus sales of non-financial assets (R125 million). The total amounts for purchases (see Table B, page 7) and sales of non-financial assets (see Table 4, page 21) 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 (R million)**

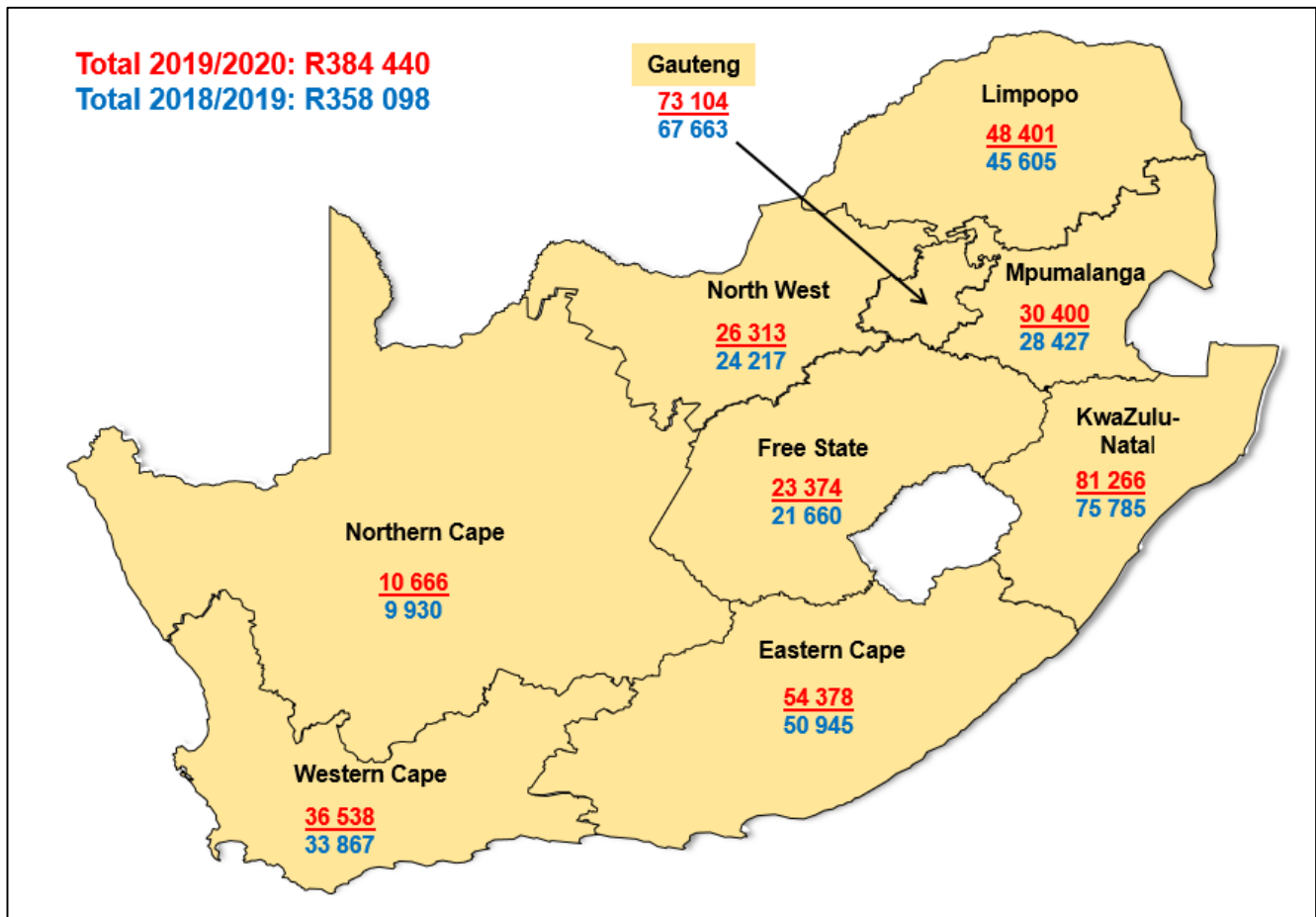


* Some of the figures have been revised since the previous publication.

** 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, compensation of employees accounted for the largest proportion of the expense cash flows (R384 440 million), followed by purchases of goods and services (R145 474 million) and other payments (R39 566 million).

Figure 2 – Compensation of employees of the individual provincial governments for the 2018/2019* and 2019/2020 fiscal years (R million)**



* 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.

The total provincial government expense cash flows on compensation of employees for the 2019/2020 fiscal year amounted to R384 440 million. Figure 2 shows that the KwaZulu-Natal provincial government accounted for the largest proportion of the total (R81 266 million), followed by Gauteng (R73 104 million) and Eastern Cape (R54 378 million). The Northern Cape provincial government's compensation of employees was the lowest (R10 666 million) (see Annexure A, page 22).

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	33 186	31 704	-1 482
611	Fixed assets	33 095	31 603	-1 492
6111	Buildings and structures	27 342	24 107	-3 235
61111	Dwellings	161	199	38
61112	Buildings other than dwellings	14 101	14 177	76
61113	Other structures	13 080	9 731	-3 349
61114	Land improvements	0	0	0
6112	Machinery and equipment	5 564	7 194	1 630
61121	Transport equipment	1 663	2 052	389
61122	Machinery and equipment other than transport equipment	3 901	5 142	1 241
611221	Information, computer and telecommunications equipment	765	955	190
611222	Machinery and equipment not elsewhere classified	3 136	4 187	1 051
6112221	Office furniture (and domestic furniture)	118	146	28
6112222	Other machinery and equipment	3 018	4 040	1 022
6112223	Books	0	1	1
6113	Other fixed assets	189	302	113
61131	Cultivated biological resources	12	9	-3
611311	Animal resources yielding repeat products	12	9	-3
611312	Tree, crop, and plant resources yielding repeat products	0	0	0
61132	Intellectual property products	177	293	116
611321	Research and development	0	0	0
611322	Mineral exploration and evaluation	0	0	0
611323	Computer software and databases	137	293	156
6113231	Computer software	137	293	156
6113232	Databases	0	0	0
611324	Entertainment, literary, and artistic originals	0	0	0
611325	Other intellectual property products	39	0	-39
6114	Weapons systems	0	0	0
612	Inventories	0	0	0
613	Valuables	14	2	-12
614	Non-produced assets	77	99	22

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 (R24 107 million), followed by machinery and equipment (R7 194 million), other fixed assets (R302 million), non-produced assets (R99 million) and valuables (R2 million) for the 2019/2020 fiscal year.

Expenditure cash flows for operating activities and purchases of non-financial assets 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, page 9. 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 expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) from the provincial revenue funds and donor funds increased by R37 403 million from R591 439 million in 2018/2019 to R628 842 million in the 2019/2020 fiscal year (see Table C, page 9).

The increase of R16 554 million in cash payments for education from R244 172 million in 2018/2019 to R260 726 million in 2019/2020 was mainly due to increased spending on education by the KwaZulu-Natal, Gauteng and Eastern Cape provincial governments.

The increase of R15 296 million in cash payments for health from R191 322 million in 2018/2019 to R206 618 million in 2019/2020 was mainly due to increased spending on health by the Gauteng, KwaZulu-Natal and Eastern Cape provincial governments.

The increase of R1 965 million in cash payments for social protection from R20 120 million in 2018/2019 to R22 085 million in 2019/2020 was mainly due to increased spending on social protection services by the Gauteng, Eastern Cape and KwaZulu-Natal provincial governments.

The increase of R1 658 million in cash payments for general public services from R31 865 million in 2018/2019 to R33 523 million in 2019/2020 was mainly due to increased spending on general public services by the Western Cape, KwaZulu-Natal and Gauteng provincial governments.

The increase of R770 million in cash payments for public order and safety from R6 715 million in 2018/2019 to R7 485 million in 2019/2020 was mainly due to increased spending on public order and safety services by the Mpumalanga, Western Cape and Limpopo provincial governments.

The increase of R617 million in cash payments for housing and community amenities from R22 811 million in 2018/2019 to R23 428 million in 2019/2020 was mainly due to increased spending on housing and community amenities by the KwaZulu-Natal, Western Cape and Limpopo provincial governments.

The increase of R347 million in cash payments for recreation, culture and religion from R10 557 million in 2018/2019 to R10 904 million in 2019/2020 was mainly due to increased spending on recreation, culture and religion by the KwaZulu-Natal, Western Cape and Eastern Cape provincial governments.

The increase of R344 million in cash payments for environmental protection from R4 181 million in 2018/2019 to R4 525 million in 2019/2020 was mainly due to increased spending on environmental protection by the Gauteng, KwaZulu-Natal and Eastern Cape provincial governments.

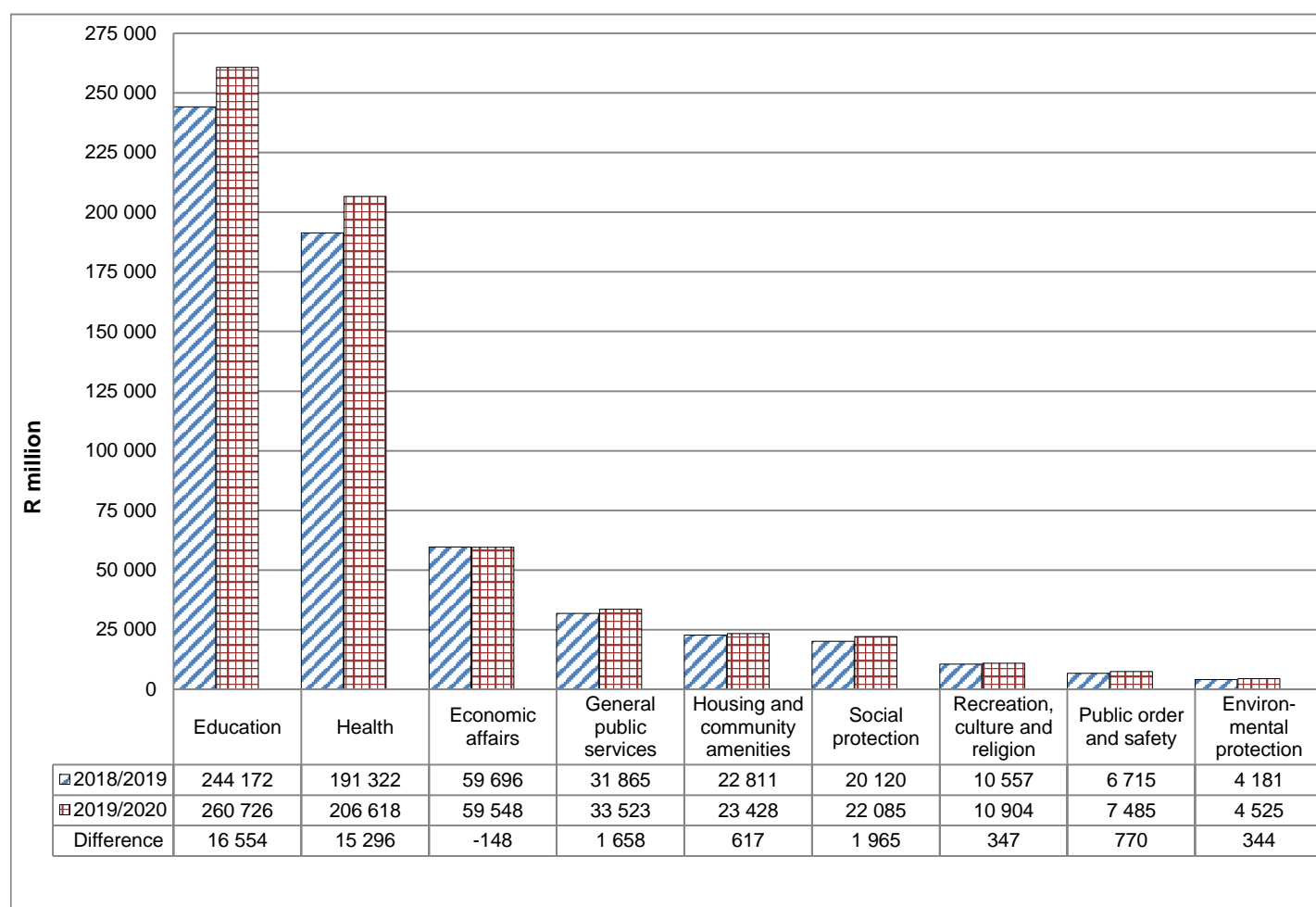
The decrease of R148 million in cash payments for economic affairs from R59 696 million in 2018/2019 to R59 548 million in 2019/2020 was mainly due to decreased spending on economic affairs by the KwaZulu-Natal, Gauteng and Mpumalanga provincial governments.

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	Percentage of total cash payments 2019/2020
		R million			
701	General public services				
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	10 493	10 318	-175	1,6
7012	Foreign economic aid	0	0	0	0,0
7013	General services	21 129	22 952	1 823	3,6
7014	Basic research	0	0	0	0,0
7015	Research and development general public services	184	130	-54	0,0
7016	General public services n.e.c.	59	122	63	0,0
7017	Public debt transactions (mainly interest)	0	0	0	0,0
7018	Transfers of a general character between different levels of government	0	0	0	0,0
	Total general public services a	31 865	33 523	1 658	5,3
702	Defence b	0	0	0	0,0
703	Public order and safety				
7031	Police	6 674	7 445	771	1,2
7032	Fire protection services	0	0	0	0,0
7033	Law courts	0	0	0	0,0
7034	Prisons	0	0	0	0,0
7035	Research and development public order and safety	41	40	-1	0,0
7036	Public order and safety n.e.c.	0	0	0	0,0
	Total public order and safety c	6 715	7 485	770	1,2
704	Economic affairs				
7041	General economic, commercial and labour affairs	5 434	5 726	292	0,9
7042	Agriculture, forestry, fishing and hunting	10 676	10 592	-84	1,7
7043	Fuel and energy	0	0	0	0,0
7044	Mining, manufacturing and construction	142	149	7	0,0
7045	Transport	40 606	39 995	-611	6,4
7046	Communications	0	0	0	0,0
7047	Other industries	1 889	2 068	179	0,3
7048	Research and development economic affairs	948	1 018	70	0,2
	Total economic affairs d	59 696	59 548	-148	9,5
705	Environmental protection e	4 181	4 525	344	0,7
706	Housing and community amenities f	22 811	23 428	617	3,7
707	Health g	191 322	206 618	15 296	32,9
708	Recreation, culture and religion h	10 557	10 904	347	1,7
709	Education i	244 172	260 726	16 554	41,5
710	Social protection j	20 120	22 085	1 965	3,5
	Total provincial government expenditure cash flows for operating activities and purchases of non-financial assets (a+b+c+d+e+f+g+h+i+j)=k	591 439	628 842	37 403	100,0

¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.² Revised since the previous publication.

Figure 3 – Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets for the 2018/2019* and 2019/2020 fiscal years (R million)**

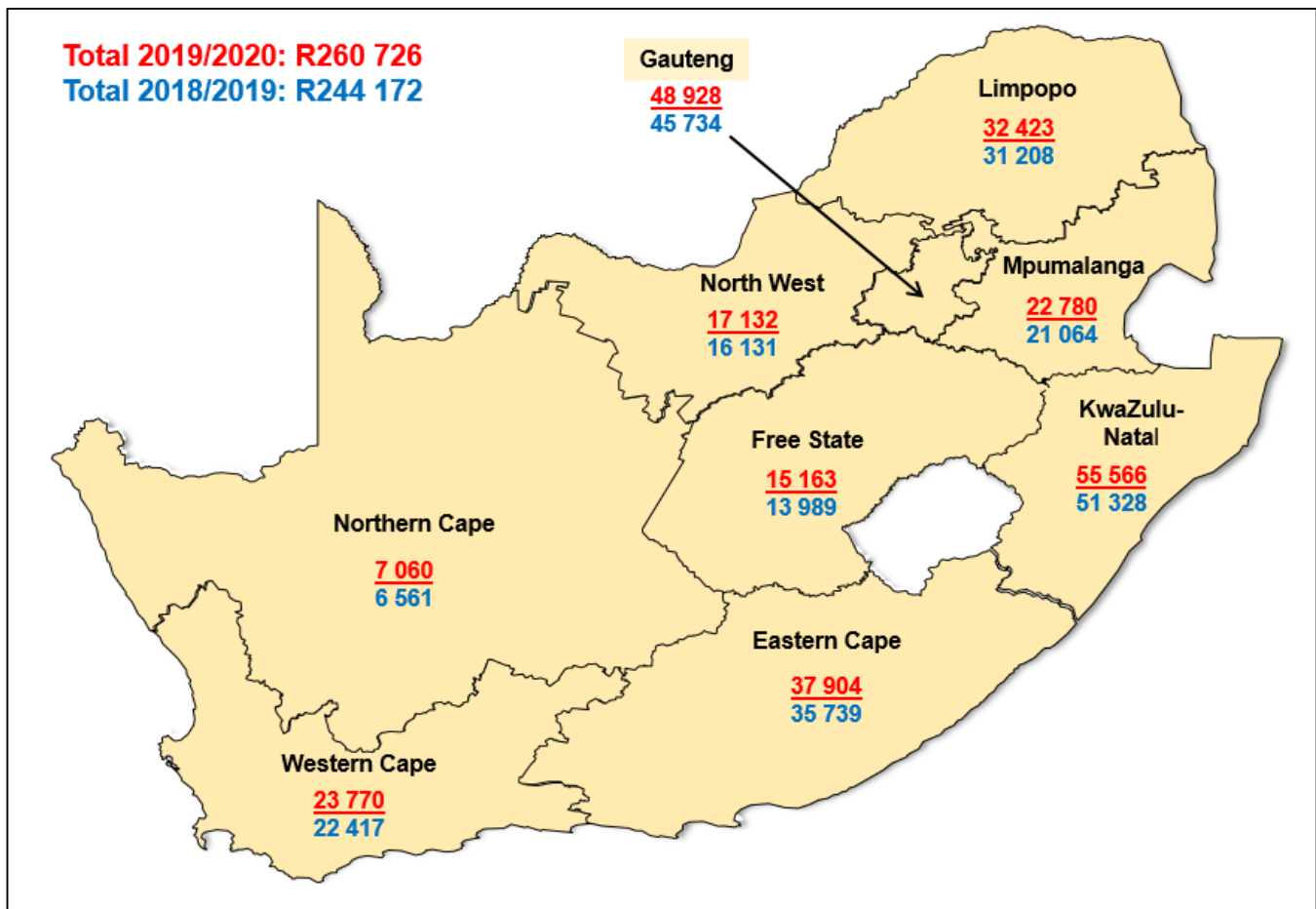


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** The breakdown can be found in the disaggregated tables available on the Stats SA website.

Figure 3 shows that the largest proportion of provincial government spending according to functional classification for the 2019/2020 fiscal year was on education (R260 726 million), followed by health (R206 618 million) and economic affairs (R59 548 million). Environmental protection made the lowest contribution (R4 525 million).

Figure 4 – Spending on education by the individual provincial governments for the 2018/2019* and 2019/2020 fiscal years (R million)**



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

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The provincial government expenditure on education for the 2019/2020 fiscal year was R260 726 million. Figure 4 shows that the KwaZulu-Natal provincial government was the highest contributor (R55 566 million), followed by Gauteng (R48 928 million) and Eastern Cape (R37 904 million). The Northern Cape provincial government was the lowest contributor (R7 060 million) (see Annexure B, page 25).

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		636 189
11	Taxes	14 879
12	Social contributions	0
13	Grants	613 674
14	Other receipts	7 636

* 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)

GFS 2014 code	Functional classification	Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	(21-28)
		R million							
70	GENERAL GOVERNMENT SERVICES	384 440	145 474	63	8 815	16 462	2 317	39 566	597 138
701	GENERAL PUBLIC SERVICES	14 762	10 917	6	0	497	112	5 311	31 606
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	6 444	2 637	5	0	269	35	718	10 108
7012	Foreign economic aid	0	0	0	0	0	0	0	0
7013	General services	8 318	8 150	1	0	107	77	4 593	21 246
7014	Basic research	0	0	0	0	0	0	0	0
7015	R&D General public services	0	130	0	0	0	0	0	130
7016	General public services n.e.c.	0	0	0	0	122	0	0	122
7017	Public debt transactions	0	0	0	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0	0	0	0
702	DEFENCE	0	0	0	0	0	0	0	0
7021	Military defence	0	0	0	0	0	0	0	0
7022	Civil defence	0	0	0	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0	0	0	0
7025	Defence n.e.c.	0	0	0	0	0	0	0	0
703	PUBLIC ORDER AND SAFETY	4 509	2 445	1	0	148	31	60	7 194
7031	Police services	4 479	2 436	1	0	148	30	60	7 155
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	0	0	0	0	0	0	0	0
7034	Prisons	0	0	0	0	0	0	0	0
7035	R&D Public order and safety	30	9	0	0	0	0	0	39
7036	Public order and safety 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)

GFS 2014 code	Functional classification	Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	(21-28)
		R million							
									TOTAL
704	ECONOMIC AFFAIRS	12 325	19 754	1	7 351	9 245	173	1 482	50 331
7041	General economic, commercial and labour affairs	1 039	656	0	10	3 059	10	788	5 562
7042	Agriculture, forestry, fishing and hunting	5 429	3 339	0	0	408	84	556	9 816
7043	Fuel and energy	0	0	0	0	0	0	0	0
7044	Mining, manufacturing and construction	0	0	0	0	146	0	3	149
7045	Transport	5 190	15 186	0	7 341	3 896	74	91	31 778
7046	Communication	0	0	0	0	0	0	0	0
7047	Other industries	177	134	0	0	1 686	1	37	2 035
7048	R&D Economic affairs	491	438	0	0	50	5	7	991
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	1 874	906	0	0	1 552	16	88	4 436
7051	Waste management	87	28	0	0	0	1	0	116
7052	Waste water management	0	0	0	0	0	0	0	0
7053	Pollution abatement	46	12	0	0	0	0	0	59
7054	Protection of biodiversity and landscape	1 723	847	0	0	1 472	14	87	4 144
7055	R&D Environmental protection	17	19	0	0	80	0	0	116
7056	Environmental protection n.e.c.	0	0	0	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	2 628	1 222	0	0	939	18	18 505	23 313
7061	Housing development	2 037	874	0	0	593	13	18 435	21 952
7062	Community development	509	306	0	0	345	5	3	1 169
7063	Water supply	0	0	0	0	0	0	29	29
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	82	42	0	0	0	0	38	163
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)

GFS 2014 code	Functional classification	Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	(21-28)
		R million							
									TOTAL
707	HEALTH	127 804	63 169	44	0	1 681	590	4 153	197 441
7072	Outpatient services	86	57	0	0	0	1	0	144
70724	Paramedical services	5 478	1 875	2	0	301	11	28	7 696
7073	Hospital services	83 854	33 677	39	0	0	391	1 835	119 797
7074	Public health services	37 397	25 941	2	0	1 220	182	2 273	67 015
7075	R&D Health	0	227	0	0	0	0	0	227
7076	Health n.e.c.	989	1 392	0	0	160	3	17	2 561
708	RECREATION, CULTURE AND RELIGION	4 223	2 996	2	0	1 823	33	1 308	10 385
7081	Recreational and sporting services	593	673	0	0	600	6	227	2 100
7082	Cultural services	3 629	2 278	2	0	1 094	26	412	7 441
7083	Broadcasting and publishing services	0	0	0	0	128	0	0	128
7084	Religious and other community services	0	40	0	0	1	0	669	710
7085	R&D Recreation, culture and religion	0	6	0	0	0	0	0	6
7086	Recreation, culture and religion n.e.c.	0	0	0	0	0	0	0	0
709	EDUCATION	206 106	40 431	9	1 464	457	1 286	1 375	251 128
7091	Pre-primary and primary education	103 372	11 415	0	898	0	652	47	116 383
7092	Secondary education	76 270	11 353	0	566	0	404	16	88 610
7093	Post-secondary non-tertiary education	3 359	521	0	0	0	13	329	4 223
7094	Tertiary education	0	0	0	0	66	0	59	124
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	0	54	0	0	0	0	0	54
7098	Education n.e.c.	23 104	17 087	8	0	391	217	925	41 733

* 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)

GFS 2014 code	Functional classification	Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	(21-28)
		R million							
710	SOCIAL PROTECTION	10 209	3 632	1	0	121	59	7 283	21 306
7101	Sickness and disability	328	107	0	0	0	0	528	963
7102	Old age	478	127	0	0	0	1	899	1 506
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	3 278	605	1	0	0	13	4 074	7 971
7105	Unemployment	0	0	0	0	19	0	0	19
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	1 504	631	0	0	0	2	764	2 901
7108	R&D Social protection	277	49	0	0	0	1	1	327
7109	Social protection n.e.c.	4 344	2 113	0	0	102	40	1 018	7 619

* 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)

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	(611 - 614) TOTAL
		R million				
70	GENERAL GOVERNMENT SERVICES	31 603	0	2	99	31 704
701	GENERAL PUBLIC SERVICES	1 888	0	0	28	1 916
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	211	0	0	0	211
7012	Foreign economic aid	0	0	0	0	0
7013	General services	1 678	0	0	28	1 706
7014	Basic research	0	0	0	0	0
7015	R&D General public services	0	0	0	0	0
7016	General public services n.e.c.	0	0	0	0	0
7017	Public debt transactions	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0
702	DEFENCE	0	0	0	0	0
7021	Military defence	0	0	0	0	0
7022	Civil defence	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0
7025	Defence n.e.c.	0	0	0	0	0
703	PUBLIC ORDER AND SAFETY	291	0	0	0	291
7031	Police services	291	0	0	0	291
7032	Fire protection services	0	0	0	0	0
7033	Law courts	0	0	0	0	0
7034	Prisons	0	0	0	0	0
7035	R&D Public order and safety	0	0	0	0	0
7036	Public order and safety n.e.c.	0	0	0	0	0

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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)

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	(611 - 614)
		R million				
704	ECONOMIC AFFAIRS	9 182	0	0	35	9 217
7041	General economic, commercial and labour affairs	164	0	0	0	164
7042	Agriculture, forestry, fishing and hunting	776	0	0	0	776
7043	Fuel and energy	0	0	0	0	0
7044	Mining, manufacturing and construction	0	0	0	0	0
7045	Transport	8 183	0	0	35	8 218
7046	Communication	0	0	0	0	0
7047	Other industries	33	0	0	0	33
7048	R&D Economic affairs	26	0	0	0	26
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	90	0	0	0	90
7051	Waste management	3	0	0	0	3
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	1	0	0	0	1
7054	Protection of biodiversity and landscape	85	0	0	0	85
7055	R&D Environmental protection	1	0	0	0	1
7056	Environmental protection n.e.c.	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	115	0	0	0	115
7061	Housing development	58	0	0	0	58
7062	Community development	58	0	0	0	58
7063	Water supply	0	0	0	0	0
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	0	0	0	0	0
7066	Housing and community amenities n.e.c.	0	0	0	0	0

* 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)

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	(611 - 614)
		R million				
707	HEALTH	9 177	0	0	0	9 177
7072	Outpatient services	2	0	0	0	2
70724	Paramedical services	944	0	0	0	944
7073	Hospital services	5 816	0	0	0	5 816
7074	Public health services	2 042	0	0	0	2 042
7075	R&D Health	0	0	0	0	0
7076	Health n.e.c.	373	0	0	0	373
708	RECREATION, CULTURE AND RELIGION	516	0	2	0	519
7081	Recreational and sporting services	69	0	0	0	69
7082	Cultural services	447	0	2	0	450
7083	Broadcasting and publishing services	0	0	0	0	0
7084	Religious and other community services	0	0	0	0	0
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	0	0	0	0	0
709	EDUCATION	9 563	0	0	36	9 599
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	51	0	0	0	51
7094	Tertiary education	0	0	0	0	0
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.	8 276	0	0	36	8 311

* 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)

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	(611 - 614)
		R million				
710	SOCIAL PROTECTION	780	0	0	0	780
7101	Sickness and disability	4	0	0	0	4
7102	Old age	5	0	0	0	5
7103	Survivors	0	0	0	0	0
7104	Family and children	152	0	0	0	152
7105	Unemployment	0	0	0	0	0
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	102	0	0	0	102
7108	R&D Social protection	11	0	0	0	11
7109	Social protection n.e.c.	505	0	0	0	505

* 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	125
311	Fixed assets	122
312	Inventories	0
313	Valuables	0
314	Non-produced assets	3

* 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	0
321	Domestic	0
322	Foreign	0

* 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	0
331	Domestic	0
332	Foreign	0

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

Annexure A – Expenditure cash flows for operating activities and purchases of non-financial assets (economically classified) of the individual provincial governments for the 2018/2019 and 2019/2020 fiscal years¹

GFS 2014 code	Economic classification by province	2018/2019 ²	2019/2020	Difference between 2018/2019 and 2019/2020
		R million		
21	Total compensation of employees	358 098	384 440	26 342
	Eastern Cape	50 945	54 378	3 433
	Free State	21 660	23 374	1 714
	Gauteng	67 663	73 104	5 441
	KwaZulu-Natal	75 785	81 266	5 481
	Limpopo	45 605	48 401	2 796
	Mpumalanga	28 427	30 400	1 973
	North West	24 217	26 313	2 096
	Northern Cape	9 930	10 666	736
	Western Cape	33 867	36 538	2 671
22	Total purchases of goods and services	135 165	145 474	10 309
	Eastern Cape	16 510	17 986	1 476
	Free State	7 592	8 149	557
	Gauteng	29 614	32 075	2 461
	KwaZulu-Natal	27 958	29 811	1 853
	Limpopo	12 081	12 838	757
	Mpumalanga	10 859	12 292	1 433
	North West	9 919	10 558	639
	Northern Cape	5 013	5 159	146
	Western Cape	15 619	16 606	987
24	Total interest	92	63	-29
	Eastern Cape	36	25	-11
	Free State	10	2	-8
	Gauteng	23	3	-20
	KwaZulu-Natal	9	9	0
	Limpopo	1	2	1
	Mpumalanga	1	5	4
	North West	7	8	1
	Northern Cape	6	9	3
	Western Cape	0	0	0
25	Total subsidies	8 710	8 815	105
	Eastern Cape	574	528	-46
	Free State	366	369	3
	Gauteng	2 971	2 998	27
	KwaZulu-Natal	1 474	1 467	-7
	Limpopo	825	842	17
	Mpumalanga	649	692	43
	North West	707	718	11
	Northern Cape	77	76	-1
	Western Cape	1 066	1 125	59
26	Total grants	16 201	16 462	261
	Eastern Cape	1 644	1 769	125
	Free State	279	295	16
	Gauteng	5 172	4 763	-409
	KwaZulu-Natal	3 248	3 514	266
	Limpopo	2 395	2 477	82
	Mpumalanga	541	580	39
	North West	592	598	6
	Northern Cape	147	152	5
	Western Cape	2 182	2 314	132

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.

Annexure A – Expenditure cash flows for operating activities and purchases of non-financial assets (economically classified) of the individual provincial governments for the 2018/2019 and 2019/2020 fiscal years¹ (concluded)

GFS 2014 code	Economic classification by province	2018/2019 ²	2019/2020	Difference between 2018/2019 and 2019/2020
		R million		
27	Total social benefits	2 113	2 317	204
	Eastern Cape	431	406	-25
	Free State	116	126	10
	Gauteng	285	336	51
	KwaZulu-Natal	384	443	59
	Limpopo	386	426	40
	Mpumalanga	156	164	8
	North West	151	158	7
	Northern Cape	45	44	-1
	Western Cape	161	214	53
28	Total other payments	37 873	39 566	1 693
	Eastern Cape	4 476	4 404	-72
	Free State	2 892	2 876	-16
	Gauteng	9 244	10 364	1 120
	KwaZulu-Natal	6 240	6 776	536
	Limpopo	2 692	2 552	-140
	Mpumalanga	3 314	3 361	47
	North West	3 164	2 844	-320
	Northern Cape	1 036	1 061	25
	Western Cape	4 816	5 329	513
61	Total purchases of non-financial assets	33 186	31 704	-1 482
	Eastern Cape	4 433	4 121	-312
	Free State	2 064	2 086	22
	Gauteng	4 699	4 794	95
	KwaZulu-Natal	7 282	6 903	-379
	Limpopo	2 000	1 560	-440
	Mpumalanga	4 062	3 912	-150
	North West	2 109	1 744	-365
	Northern Cape	1 259	1 127	-132
	Western Cape	5 277	5 459	182
	Total provincial government expenditure	591 439	628 842	37 403
	Eastern Cape	79 050	83 617	4 567
	Free State	34 980	37 276	2 296
	Gauteng	119 671	128 436	8 765
	KwaZulu-Natal	122 379	130 189	7 810
	Limpopo	65 984	69 098	3 114
	Mpumalanga	48 008	51 407	3 399
	North West	40 865	42 941	2 076
	Northern Cape	17 514	18 294	780
	Western Cape	62 988	67 585	4 597

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.

Annexure B – Expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of the individual provincial governments for the 2018/2019 and 2019/2020 fiscal years¹

GFS 2014 code	Functional classification by province	2018/2019 ²	2019/2020	Difference between 2018/2019 and 2019/2020
		R million		
701	Total general public services	31 865	33 523	1 658
	Eastern Cape	4 989	5 046	57
	Free State	3 136	3 205	69
	Gauteng	6 828	7 161	333
	KwaZulu-Natal	3 909	4 247	338
	Limpopo	2 587	2 679	92
	Mpumalanga	2 346	2 592	246
	North West	2 834	2 783	-51
	Northern Cape	1 159	1 329	170
	Western Cape	4 076	4 480	404
703	Total public order and safety	6 715	7 485	770
	Eastern Cape	587	598	11
	Free State	486	514	28
	Gauteng	738	765	27
	KwaZulu-Natal	1 047	1 113	66
	Limpopo	1 168	1 258	90
	Mpumalanga	1 077	1 375	298
	North West	699	781	82
	Northern Cape	206	222	16
	Western Cape	706	859	153
704	Total economic affairs	59 696	59 548	-148
	Eastern Cape	6 607	6 887	280
	Free State	3 343	3 532	189
	Gauteng	9 547	9 102	-445
	KwaZulu-Natal	13 293	12 745	-548
	Limpopo	6 189	6 350	161
	Mpumalanga	6 333	6 114	-219
	North West	4 714	5 058	344
	Northern Cape	2 672	2 473	-199
	Western Cape	6 997	7 286	289
705	Total environmental protection	4 181	4 525	344
	Eastern Cape	474	529	55
	Free State	278	287	9
	Gauteng	341	460	119
	KwaZulu-Natal	1 161	1 243	82
	Limpopo	699	678	-21
	Mpumalanga	153	184	31
	North West	359	355	-4
	Northern Cape	141	164	23
	Western Cape	576	625	49
706	Total housing and community amenities	22 811	23 428	617
	Eastern Cape	2 481	2 439	-42
	Free State	1 414	1 350	-64
	Gauteng	5 875	5 804	-71
	KwaZulu-Natal	4 185	4 880	695
	Limpopo	1 504	1 630	126
	Mpumalanga	1 955	1 946	-9
	North West	2 374	2 028	-346
	Northern Cape	655	595	-60
	Western Cape	2 368	2 756	388

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² Revised since the previous publication.

Annexure B – Expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of the individual provincial governments for the 2018/2019 and 2019/2020 fiscal years¹ (concluded)

GFS 2014 code	Functional classification by province	2018/2019 ²	2019/2020	Difference between 2018/2019 and 2019/2020
		R million		
707	Total health	191 322	206 618	15 296
	Eastern Cape	23 830	25 543	1 713
	Free State	10 009	10 844	835
	Gauteng	45 097	49 880	4 783
	KwaZulu-Natal	41 627	44 134	2 507
	Limpopo	19 328	20 654	1 326
	Mpumalanga	12 755	13 918	1 163
	North West	11 137	12 099	962
	Northern Cape	4 757	5 055	298
	Western Cape	22 781	24 491	1 710
708	Total recreation, culture and religion	10 557	10 904	347
	Eastern Cape	1 598	1 649	51
	Free State	1 062	999	-63
	Gauteng	1 157	1 195	38
	KwaZulu-Natal	2 481	2 665	184
	Limpopo	1 253	1 275	22
	Mpumalanga	790	812	22
	North West	949	995	46
	Northern Cape	503	485	-18
	Western Cape	765	830	65
709	Total education	244 172	260 726	16 554
	Eastern Cape	35 739	37 904	2 165
	Free State	13 989	15 163	1 174
	Gauteng	45 734	48 928	3 194
	KwaZulu-Natal	51 328	55 566	4 238
	Limpopo	31 208	32 423	1 215
	Mpumalanga	21 064	22 780	1 716
	North West	16 131	17 132	1 001
	Northern Cape	6 561	7 060	499
	Western Cape	22 417	23 770	1 353
710	Total social protection	20 120	22 085	1 965
	Eastern Cape	2 743	3 021	278
	Free State	1 263	1 383	120
	Gauteng	4 355	5 141	786
	KwaZulu-Natal	3 348	3 594	246
	Limpopo	2 048	2 151	103
	Mpumalanga	1 534	1 686	152
	North West	1 667	1 710	43
	Northern Cape	859	911	52
	Western Cape	2 301	2 488	187
	Total provincial government expenditure	591 439	628 842	37 403
	Eastern Cape	79 050	83 617	4 567
	Free State	34 980	37 276	2 296
	Gauteng	119 671	128 436	8 765
	KwaZulu-Natal	122 379	130 189	7 810
	Limpopo	65 984	69 098	3 114
	Mpumalanga	48 008	51 407	3 399
	North West	40 865	42 941	2 076
	Northern Cape	17 514	18 294	780
	Western Cape	62 988	67 585	4 597

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.

Annexure C: Information on disaggregated tables is available on the Stats SA website:
<http://www.statssa.gov.za/?s=P9121&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
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Table 5	Economic classification of the net acquisition of financial assets other than cash for the 2019/2020 fiscal year
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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
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Explanatory notes

Introduction This statistical release includes economic and functional classifications of the sources and uses of cash from the provincial revenue fund and donor funds for the 2019/2020 fiscal year based on the GFSM 2014 methodology. The provincial revenue fund refers to the votes of the provincial government departments as well as fixed statutory appropriations and standing appropriations. Donor funds consist mainly of donations from foreign governments and international organisations.

Disaggregated data **Disaggregated data (Tables 1 to 8) are available on the Stats SA website.**

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

Scope of the financial statistics of provincial government The cash payment transactions of the following provincial governments (2019/2020 reporting departments) have been classified economically and functionally:

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

These nine provinces comprised 122 departments for the 2019/2020 fiscal year.

Eastern Cape (14 departments)

- 1) Co-operative Governance and Traditional Affairs
- 2) Economic Development, Environmental Affairs and Tourism
- 3) Education
- 4) Health
- 5) Human Settlements
- 6) Office of the Premier
- 7) Provincial Legislature
- 8) Provincial Treasury
- 9) Public Works
- 10) Rural Development and Agrarian Reform
- 11) Safety and Liaison
- 12) Social Development
- 13) Sport, Recreation, Arts and Culture
- 14) Transport

Free State (13 departments)

- 15) Agriculture and Rural Development
- 16) Co-operative Governance and Traditional Affairs
- 17) Economic, Small Business Development, Tourism and Environmental Affairs
- 18) Education
- 19) Health
- 20) Human Settlements
- 21) Office of the Premier

- 22) Police, Roads and Transport
- 23) Provincial Legislature
- 24) Provincial Treasury
- 25) Public Works and Infrastructure
- 26) Social Development
- 27) Sport, Arts, Culture and Recreation

Gauteng (15 departments)

- 28) Agriculture and Rural Development
- 29) Community Safety
- 30) Co-operative Governance and Traditional Affairs
- 31) e-Government
- 32) Economic Development
- 33) Education
- 34) Health
- 35) Human Settlements
- 36) Infrastructure Development
- 37) Office of the Premier
- 38) Provincial Legislature
- 39) Provincial Treasury
- 40) Roads and Transport
- 41) Social Development
- 42) Sport, Arts, Culture and Recreation

KwaZulu-Natal (15 departments)

- 43) Agriculture and Rural Development
- 44) Arts and Culture
- 45) Community Safety and Liaison
- 46) Co-operative Governance and Traditional Affairs
- 47) Economic Development, Tourism and Environmental Affairs
- 48) Education
- 49) Health
- 50) Human Settlements
- 51) Office of the Premier
- 52) Provincial Legislature
- 53) Provincial Treasury
- 54) Public Works
- 55) Social Development
- 56) Sport and Recreation
- 57) Transport

Limpopo (12 departments)

- 58) Agriculture and Rural Development
- 59) Co-operative Governance, Human Settlement and Traditional Affairs
- 60) Economic Development, Environmental and Tourism
- 61) Education
- 62) Health
- 63) Office of the Premier
- 64) Provincial Legislature
- 65) Provincial Treasury
- 66) Public Works, Roads and Infrastructure
- 67) Social Development
- 68) Sports, Arts and Culture
- 69) Transport and Community Safety

Mpumalanga (13 departments)

- 70) Agriculture, Rural Development, Land and Environmental Affairs

- 71) Community Safety, Security and Liaison
- 72) Co-operative Governance and Traditional Affairs
- 73) Culture, Sport and Recreation
- 74) Economic Development and Tourism
- 75) Education
- 76) Health
- 77) Human Settlements
- 78) Office of the Premier
- 79) Provincial Legislature
- 80) Provincial Treasury
- 81) Public Works, Roads and Transport
- 82) Social Development

North West (13 departments)

- 83) Agriculture and Rural Development
- 84) Arts Culture Sports and Recreation
- 85) Community Safety and Transport Management
- 86) Cooperative Governance and Traditional Affairs
- 87) Economic Development Environment Conservation and Tourism
- 88) Education
- 89) Health
- 90) Human Settlements
- 91) Office of the Premier
- 92) Provincial Legislature
- 93) Provincial Treasury
- 94) Public Works and Roads
- 95) Social Development

Northern Cape (13 departments)

- 96) Agriculture, Land Reform and Rural Development
- 97) Co-operate Governance, Human Settlements and Traditional Affairs
- 98) Economic Development and Tourism
- 99) Education
- 100) Environment and Nature Conservation
- 101) Health
- 102) Office of the Premier
- 103) Provincial Legislature
- 104) Provincial Treasury
- 105) Roads and Public Works
- 106) Social Development
- 107) Sports, Arts and Culture
- 108) Transport, Safety and Liaison

Western Cape (14 departments)

- 109) Agriculture
- 110) Community Safety
- 111) Cultural Affairs and Sport
- 112) Economic Development and Tourism
- 113) Education
- 114) Environmental Affairs and Development Planning
- 115) Health
- 116) Human Settlements
- 117) Local Government
- 118) Premier
- 119) Provincial Parliament
- 120) Provincial Treasury
- 121) Social Development
- 122) Transport and Public Works

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 8) also include tables in which government consumption expenditure is split into individual and collective services (see Table 7 as listed in Annexure C, page 26). 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 C, page 26). 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 that have 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> P9119.4 <i>Financial statistics of consolidated general 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 and C. Revisions are due to improved classification of data and additional information becoming available after initial publication.</p>	

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	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 that provides higher education on a full-time or part-time basis, and which is established or deemed to be established as a public higher education institution under the Higher Education Act, 1997; and declared as a public higher education institution under the Higher Education Act, 1997.
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 recognize revenues in the period they become available and measurable, and recognize 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, 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	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 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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