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Key findings

The net change in the stock of cash from the national and provincial extra-budgetary accounts and funds amounted to R6 073 million for the 2018/2019 fiscal year.

The revenue cash flows from operating activities amounted to R281 681 million and the expense cash flows amounted to R232 628 million, resulting in a net cash inflow from operating activities of R49 053 million for the 2018/2019 fiscal year ending 31 March 2019. The net cash outflow from transactions in non-financial assets amounted to R19 315 million for the 2018/2019 fiscal year. The cash surplus for 2018/2019 was R29 738 million. The net acquisition of financial assets other than cash amounted to a cash outflow of R20 526 million for the 2018/2019 fiscal year. The net incurrence of liabilities amounted to a cash outflow of R3 139 million, resulting in a net cash outflow of R23 665 million from financing activities for the 2018/2019 fiscal year. The total net change in the stock of cash for extra-budgetary accounts and funds amounted to R6 073 million (see Table A, p. 5).

The largest contributor to the total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of R252 462 million from the national and provincial extra-budgetary accounts and funds for the 2018/2019 fiscal year was social protection (R69 222 million, or 27,4%); followed by economic affairs (R64 151 million or 25,4%); general public services (R47 169 million or 18,7%); education (R25 838 million or 10,2%); housing and community amenities (R17 083 million or 6,8%); health (R9 906 million or 3,9%); recreation, culture and religion (R6 958 million or 2,8%); environmental protection (R5 746 million or 2,3%); public order and safety (R4 898 million or 1,9%); and defence (R1 491 million or 0,6%) (see Table C, p. 10 and Figure 2, p. 11).

Revenue cash flows from operating activities, the expense cash flows for operating activities and purchases of 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 cash payments for operating activities: compensation of employees; purchases of goods and services; interest; subsidies; grants; social benefits; and other payments. The figures in this statistical release have been converted from an accrual basis of recording system to a cash basis of recording system.

The revenue cash flows from operating activities increased by R27 030 million from R254 651 million in 2017/2018 to R281 681 million in 2018/2019. The increase was mainly due to increases in grants received and taxes.

The increase of R15 151 million in grants received from R109 705 million in 2017/2018 to R124 856 million in 2018/2019 was mainly due to increases in transfers to the National Student Financial Aid Scheme, the South African National Roads Agency Limited and the Electoral Commission.

The increase of R6 283 million in taxes collected from R40 248 million in 2017/2018 to R46 531 million in 2018/2019 was mainly due to an increase in fuel levies collected by the Road Accident Fund and an increase in share of game sales by the National Lotteries Distribution Trust Fund, as well as an increase in levies received from entities by the Financial Sector Conduct Authority.

The increase of R4 814 million in other receipts from R79 524 million in 2017/2018 to R84 338 million in 2018/2019 was due to an increase in the sale of water services by the Water Trading Entity, an increase in services rendered by the National Health Laboratory Service, and an increase in interest received by the Unemployment Insurance Fund.

The increase of R782 million in social contributions from R25 174 million in 2017/2018 to R25 956 million in 2018/2019 was mainly due to an increase in employers' contributions by the Unemployment Insurance Fund and the Compensation Commissioner for Occupational Diseases in Mines and Works.

Expense cash flows for operating activities increased by R20 865 million from R211 763 million in 2017/2018 to R232 628 million in 2018/2019. The increase was mainly due to increases in social benefits, purchases of goods and services and compensation of employees (see Table A, p. 5).

The largest contributor to total expense cash flows for operating activities for the 2018/2019 fiscal year was purchases of goods and services (R82 697 million), followed by social benefits (R55 211 million), compensation of employees (R53 100 million), other payments (R29 738 million), interest (R7 733 million), subsidies (R2 407 million) and grants paid (R1 742 million).

The increase of R8 017 million in social benefits from R47 194 million in 2017/2018 to R55 211 million in 2018/2019 was mainly due to higher claims paid to households by the Road Accident Fund, the Unemployment Insurance Fund and the Compensation Fund.

The increase of R5 549 million in purchases of goods and services from R77 148 million in 2017/2018 to R82 697 million in 2018/2019 was mainly due to an increase in payments made to the Trans-Caledon Tunnel Authority for the development and maintenance of infrastructure assets by the Water Trading Entity, an increase in cash paid for maintenance, municipal services and operating leases by the Property Management Trading Entity, and an increase in cash paid to suppliers by the Road Accident Fund.

The increase of R3 985 million in compensation of employees from R49 115 million in 2017/2018 to R53 100 million in 2018/2019 was mainly due to increases in compensation of employees by the Water Trading Entity, the National Health Laboratory Service and the Auditor-General of South Africa.

The increase of R3 893 million in other payments from R25 845 million in 2017/2018 to R29 738 million in 2018/2019 was mainly due to increased transfer payments to households by the National Student Financial Aid Scheme, an increase in the amount surrendered to the National Revenue Fund by the Government Printing Works Trading Account and an increase in capital transfers to non-profit institutions serving households by the Social Housing Regulatory Authority.

The increase of R84 million in grants paid from R1 658 million in 2017/2018 to R1 742 million in 2018/2019 was mainly due to increases in transfer payments by the National Lotteries Distribution Trust Fund, the National Skills Fund and the Financial Sector Conduct Authority.

The decrease of R623 million in interest paid from R8 356 million in 2017/2018 to R7 733 million in 2018/2019 was mainly due to decreased interest payments by the Water Trading Entity, the Compensation Commissioner for Occupational Diseases in Mines and Works and the Property Management Trading Entity.

The decrease of R40 million in subsidies paid from R2 447 million in 2017/2018 to R2 407 million in 2018/2019 was due to decreases in subsidies paid by the Gautrain Management Agency, the National Film and Video Foundation of South Africa and the Gauteng Growth and Development Agency.

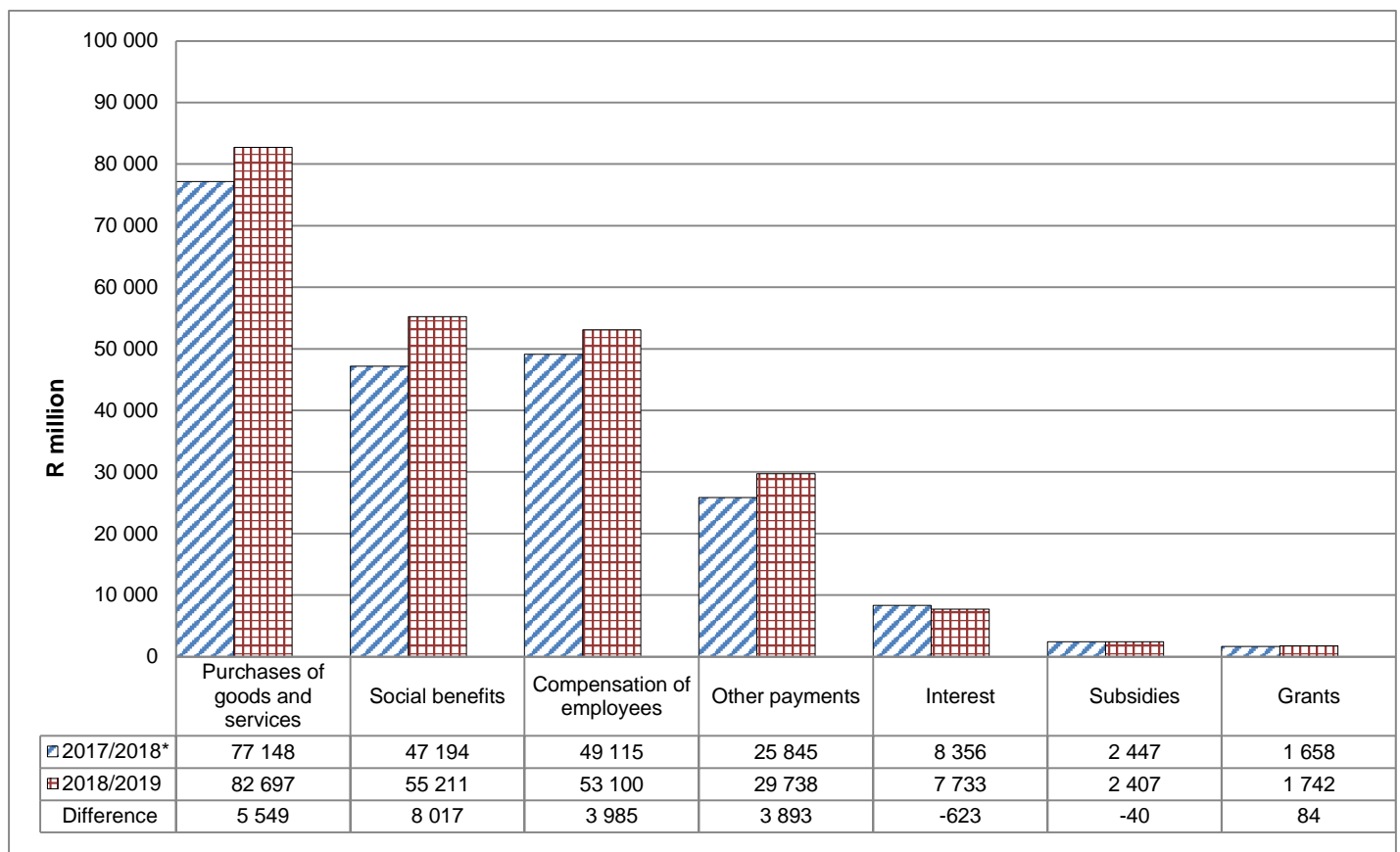
The net cash flows from investment in non-financial assets decreased by R3 291 million from R22 606 million in 2017/2018 to R19 315 million in 2018/2019. The decrease can mainly be attributed to decreased capital expenditure on other structures by the South African National Roads Agency Limited and the Water Trading Entity as well as other machinery and equipment and land by the National Research Foundation.

Table A - Economic classification of statement of sources and uses of cash of extra-budgetary accounts and funds for the 2017/2018 and 2018/2019 fiscal years (summary) ¹

GFS 2014 code	Economic classification of sources and uses of cash	2017/2018 ²	2018/2019	Difference between 2017/2018 and 2018/2019
R million				
	Cash flows from operating activities:			
	Revenue cash flows a	254 651	281 681	27 030
11	Taxes	40 248	46 531	6 283
12	Social contributions	25 174	25 956	782
13	Grants	109 705	124 856	15 151
14	Other receipts	79 524	84 338	4 814
	Expense cash flows b	211 763	232 628	20 865
21	Compensation of employees	49 115	53 100	3 985
22	Purchases of goods and services	77 148	82 697	5 549
24	Interest	8 356	7 733	-623
25	Subsidies	2 447	2 407	-40
26	Grants	1 658	1 742	84
27	Social benefits	47 194	55 211	8 017
28	Other payments	25 845	29 738	3 893
	<i>Net cash flow from operating activities:(outflow)/ inflow (a-b)=c</i>	42 888	49 053	6 165
	Cash flows from transactions in non-financial assets:			
	Net cash outflow from investments in non-financial assets ³ d	22 606	19 315	-3 291
611	Fixed assets	21 773	18 387	-3 386
612	Inventories	0	0	0
613	Valuables	5	3	-2
614	Non-produced assets	828	925	97
	<i>Cash surplus/ (deficit) (c-d)=e</i>	20 282	29 738	
	Cash flows from financing activities:			
	Net acquisition of financial assets other than cash:			
	cash outflow/ (inflow) f	18 021	20 526	
321	Domestic	18 145	21 669	
322	Foreign	-124	-1 143	
	Net incurrence of liabilities: cash (outflow)/ inflow g	3 598	-3 139	
331	Domestic	3 598	-3 139	
332	Foreign	0	0	
	<i>Net cash flow from financing activities:(outflow)/ inflow (g-f)=h</i>	-14 423	-23 665	
	NET CHANGE IN THE STOCK OF CASH (h+e)=i	5 859	6 073	

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 investments in non-financial assets (R19 315 million) is equal to the purchases of non-financial assets (R19 835 million) minus sales of non-financial assets (R520 million). The total amounts for purchases (see Table B p. 7) and sales of non-financial assets 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 2017/2018 and 2018/2019 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 2017/2018 and 2018/2019 fiscal years. In 2018/2019, the largest extra-budgetary cash payments were purchases of goods and services (R82 697 million), social benefits (R55 211 million), compensation of employees (R53 100 million), and other payments (R29 738 million).

Table B - Economic classification of cash outflows (purchases) from investment in non-financial assets for the 2017/2018 and 2018/2019 fiscal years (summary)¹

GFS 2014 Code	Cash flows from transactions in non-financial assets		2017/2018 ²	2018/2019	Difference between 2017/2018 and 2018/2019
					R million
	Cash flows from investments in non-financial assets: (b+r+s+t)=a		22 946	19 835	-3 111
611	Fixed assets (c+d+i+q)=b		22 055	18 878	-3 177
6111	Buildings and structures c		17 884	14 842	-3 042
61111	Dwellings		1	0	-1
61112	Buildings other than dwellings		5 118	5 504	386
61113	Other structures		12 764	9 337	-3 427
61114	Land improvements		0	0	0
6112	Machinery and equipment (e+f)=d		3 366	3 112	-254
61121	Transport equipment e		1 048	928	-121
61122	Machinery and equipment other than transport equipment (g+h)=f		2 317	2 184	-133
611221	Information, computer and telecommunications equipment g		863	962	99
611222	Machinery and equipment not elsewhere classified h		1 455	1 222	-233
6112221	Office furniture (and domestic furniture)		266	250	-16
6112222	Other machinery and equipment		1 187	972	-215
6112223	Books		2	0	-2
6113	Other fixed assets (j+k)=i		805	924	119
61131	Cultivated biological resources j		1	2	1
611311	Animal resources yielding repeat products		1	2	1
611312	Tree, crop, and plant resources yielding repeat products		0	0	0
61132	Intellectual property products (l+m+n+o+p)=k		804	922	118
611321	Research and development l		0	0	0
611322	Mineral exploration and evaluation m		0	0	0
611323	Computer software and databases n		804	917	113
6113231	Computer software		804	914	110
6113232	Databases		0	3	3
611324	Entertainment, literary, and artistic originals o		0	4	4
611325	Other intellectual property products p		0	1	1
6114	Weapons systems q		0	0	0
612	Inventories r		0	0	0
613	Valuables s		5	3	-2
614	Non-produced assets t		886	954	68

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 (R14 842 million), followed by machinery and equipment (R3 112 million), non-produced assets (R954 million) and other fixed assets (R924 million) for the 2018/2019 fiscal year.

Expenditure cash flows for operating activities and purchases of non-financial assets by functional classification

Functional classification of expenditure measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources by government in order to promote government objectives and various services rendered to the community. The functionally classified expenditure categories are indicated in Table C, p. 10. There are ten main categories of functional classification of cash payments for operating activities and purchases of non-financial assets: general public services; defence; public order and safety; economic affairs; environmental protection; housing and community amenities; health; recreation, culture and religion; education; and social protection.

Total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) from national and provincial extra-budgetary accounts and funds increased by R17 753 million from R234 709 million in 2017/2018 to R252 462 million in the 2018/2019 fiscal year.

The increase of R9 549 million in cash payments for education from R16 289 million in 2017/2018 to R25 838 million in 2018/2019 was mainly due to an increase in transfer payments to households by the National Student Financial Aid Scheme and increased operating expenditure by the Education, Training and Development Practices Sector Education and Training Authority and the South African Council for Educators.

The increase of R7 448 million in cash payments for social protection from R61 774 million in 2017/2018 to R69 222 million in 2018/2019 was mainly due to higher claims paid by the Road Accident Fund and increased benefits paid to beneficiaries by the Unemployment Insurance Fund and the Compensation Fund.

The increase of R4 007 million in cash payments for housing and community amenities from R13 076 million in 2017/2018 to R17 083 million in 2018/2019 was mainly due to increases in cash payments for operating expenditure by the Water Trading Entity, the Social Housing Regulatory Authority and the inclusion of the North West Housing Corporation for the first time.

The increase of R914 million in cash payments for health from R8 992 million in 2017/2018 to R9 906 million in 2018/2019 was mainly due to increased cash payments for operating expenditure and compensation of employees by the National Health Laboratory Service and increased cash payments for operating expenditure by the Health and Welfare Sector Education and Training Authority and the South African National Aids Council Trust.

The increase of R748 million in cash payments for general services from R22 394 million in 2017/2018 to R23 142 million in 2018/2019 can mainly be ascribed to increased cash payments by the Property Management Trading Entity, the Government Printing Works Trading Account and the Estate Agency Affairs Board.

The increase of R672 million in cash payments for executive and legislative organs, financial and fiscal affairs, and external affairs from R14 518 million in 2017/2018 to R15 190 million in 2018/2019 was mainly due to increased cash payments by the South African Revenue Service, the Finance and Accounting Services Sector Education and Training Authority and the Auditor-General of South Africa.

The increase of R463 million in cash payments for mining, manufacturing and construction from R4 614 million in 2017/2018 to R5 077 million in 2018/2019 was mainly due to increased cash payments for operating expenditure by the Construction Education and Training Authority, the Mining Qualifications Authority and the Food and Beverage Manufacturing Industry Sector Education and Training Authority.

The increase of R395 million in cash payments for general public services not elsewhere classified from R2 279 million in 2017/2018 to R2 674 million in 2018/2019 was mainly due to increased cash payments by the Electoral Commission of South Africa, the Municipal Infrastructure Support Agency and the Municipal Demarcation Board.

The increase of R364 million in cash payments for agriculture, forestry, fishing and hunting from R3 015 million in 2017/2018 to R3 379 million in 2018/2019 was mainly due to the surrender of funds to the National Revenue Fund by the Registration of Deeds Trading Account, increased capital expenditure by the Agricultural Land Holdings Account and increased cash payments for compensation of employees by the Perishable Products Export Control Board.

The increase of R291 million in cash payments for other industries from R4 110 million in 2017/2018 to R4 401 million in 2018/2019 was mainly due to increased capital expenditure by the Dube Trade Port Corporation, increased operating expenditure and compensation of employees by the South African Tourism Board and an increase in compensation of employees by the KwaZulu-Natal Tourism Authority.

The increase in cash payments for environmental protection of R278 million from R5 468 million in 2017/2018 to R5 746 million in 2018/2019 was mainly due to increased cash payments by the South African National Biodiversity Institute, the KwaZulu-Natal Nature Conservation Board and South African National Parks.

The increase of R121 million in cash payments for fuel and energy from R1 176 million in 2017/2018 to R1 297 million in 2018/2019 was mainly due to increased cash payments by the Energy and Water Sector Education and Training Authority, the National Nuclear Regulator and the National Energy Regulator of South Africa.

The increase of 102 million in cash payments for police from R802 million in 2017/2018 to R904 million in 2018/2019 was mainly due to increased cash payments by the Safety and Security Sector Education and Training Authority, the Private Security Industry Regulatory Authority and the Financial Intelligence Centre.

The increase of R37 million in cash payments for law courts from R3 957 million in 2017/2018 to R3 994 million in 2018/2019 was mainly due to increased compensation of employees by the Special Investigating Unit and Legal Aid South Africa and increased transfer payments by the Financial Sector Conduct Authority.

The increase of R32 million in cash payments for recreation, culture and religion from R6 926 million in 2017/2018 to R6 958 million in 2018/2019 was due to increased cash payments by the National Gambling Board, the Mpumalanga Economic Regulator and the National Lotteries Commission.

The decrease of R4 375 million in cash payments for general economic, commercial and labour affairs from R19 856 million in 2017/2018 to R15 481 million in 2018/2019 was mainly due to decreased transfers to households by the National Skills Fund, decreased funds surrendered to the National Revenue Fund by the Companies and Intellectual Property Commission and decreased cash payments for goods and services by the COEGA Development Corporation.

The decrease of R1 351 million in cash payments for foreign economic aid from R1 694 million in 2017/2018 to R343 million in 2018/2019 was due to the surrender of funds to the National Revenue Fund by the African Renaissance and International Co-operation Fund.

The decrease of R1 118 million in cash payments for transport from R31 991 million in 2017/2018 to R30 873 million in 2018/2019 was mainly due to a decrease in cash paid for capital expenditure by the South African National Roads Agency Limited, a decrease in purchases of goods and services by the Transport Education and Training Authority and a decrease in subsidies paid by the Gautrain Management Agency.

The decrease of R650 million in cash payments for communications from R2 363 million in 2017/2018 to R1 713 million in 2018/2019 was mainly due to the surrender of funds to the National Revenue Fund by the Universal Service and Access Fund and the Independent Communication Authority of South Africa and decreased cash payments for goods and services by the Universal Service and Access Agency of South Africa.

The decrease of R109 million in cash payments for defence from R1 600 million in 2017/2018 to R1 491 million in 2018/2019 was mainly due to decreased cash payments for operating expenditure by the Armaments Corporation of South Africa.

The decrease of R49 million in cash payments for basic research from R5 869 million in 2017/2018 to R5 820 million in 2018/2019 was mainly due to decreased cash payments by the Human Sciences Research Council, and decreased capital expenditure by the South African National Space Agency and the National Research Foundation.

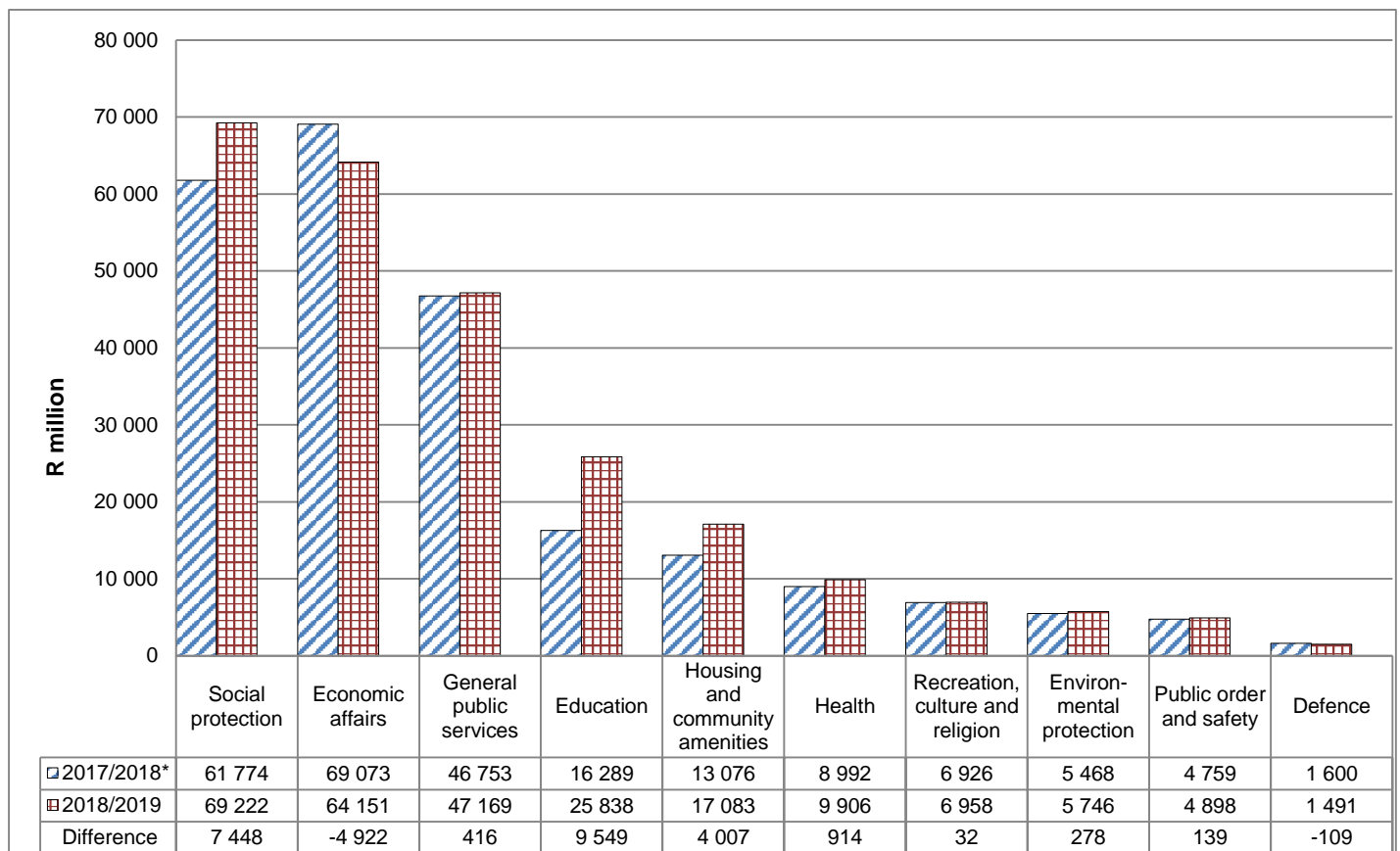
The decrease of R18 million in cash payments for research and development on economic affairs from R1 947 million in 2017/2018 to R1 929 million in 2018/2019 was mainly due to decreased cash payments by the Council for Geoscience and the South African National Energy and Development Institute.

Table C - Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets for the 2017/2018 and 2018/2019 fiscal years (summary)¹

GFS 2014 code	Functional classification		2017/2018 ²	2018/2019	Difference between 2017/2018 and 2018/2019	Percentage of total cash payments 2018/2019
					R million	
701	General public services					
7011	Executive and legislative organs, financial and fiscal affairs, external affairs		14 518	15 190	672	6,0
7012	Foreign economic aid		1 694	343	-1 351	0,1
7013	General services		22 394	23 142	748	9,2
7014	Basic research		5 869	5820	-49	2,3
7015	R&D General public services		0	0	0	0,0
7016	General public services n.e.c. ³		2 279	2 674	395	1,1
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	46 753	47 169	416	18,7
702	Defence	b	1 600	1 491	-109	0,6
703	Public order and safety					
7031	Police		802	904	102	0,4
7032	Fire protection services		0	0	0	0,0
7033	Law courts		3 957	3 994	37	1,6
7034	Prisons		0	0	0	0,0
	Total public order and safety	c	4 759	4 898	139	1,9
704	Economic affairs					
7041	General economic, commercial and labour affairs		19 856	15 481	-4 375	6,1
7042	Agriculture, forestry, fishing and hunting		3 015	3 379	364	1,3
7043	Fuel and energy		1 176	1 297	121	0,5
7044	Mining, manufacturing and construction		4 614	5 077	463	2,0
7045	Transport		31 991	30 873	-1 118	12,2
7046	Communications		2 363	1 713	-650	0,7
7047	Other industries		4 110	4 401	291	1,7
7048	R&D Economic affairs		1 947	1 929	-18	0,8
	Total economic affairs	d	69 073	64 151	-4 922	25,4
705	Environmental protection	e	5 468	5 746	278	2,3
706	Housing and community amenities	f	13 076	17 083	4 007	6,8
707	Health	g	8 992	9 906	914	3,9
708	Recreation, culture and religion	h	6 926	6 958	32	2,8
709	Education	i	16 289	25 838	9 549	10,2
710	Social protection	j	61 774	69 222	7 448	27,4
	Total extra-budgetary accounts and funds expenditure cash flows for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j)	k	234 709	252 462	17 753	100,0

¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.² Revised since the previous publication.³ n.e.c. not elsewhere classified.

Figure 2 - Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets for the 2017/2018 and 2018/2019 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 2 shows that the largest proportion of extra-budgetary accounts and funds spending according to functional classification for the 2018/2019 fiscal year was on social protection (R69 222 million), followed by economic affairs (R64 151 million), general public services (R47 169 million), education (R25 838 million) and housing and community amenities (R17 083 million).

Risenga Maluleke
Statistician-General

Table 1 – Economic classification of revenue cash flows from operating activities for the 2018/2019* fiscal year (summary)

GFS 2014 code	Economic classification	R million
1	Revenue cash flows	281 681
11	Taxes	46 531
12	Social contributions	25 956
13	Grants	124 856
14	Other receipts	84 338

* 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 2018/2019* fiscal year (summary)

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	53 100	82 697	7 733	2 407	1 742	55 211	29 738	232 628
701	GENERAL PUBLIC SERVICES	16 746	24 147	140	0	400	0	773	42 206
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	9 958	4 370	10	0	0	0	94	14 431
7012	Foreign economic aid	0	0	0	0	43	0	300	343
7013	General services	4 112	14 711	127	0	0	0	344	19 294
7014	Basic research	1 351	3 800	1	0	357	0	28	5 537
7015	R&D General public services	0	0	0	0	0	0	0	0
7016	General public services n.e.c.	1 326	1 266	1	0	0	0	8	2 601
7017	Public debt transactions (mainly interest)	0	0	0	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0	0	0	0
702	DEFENCE	1 175	277	0	0	0	0	0	1 452
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.	1 175	277	0	0	0	0	0	1 452
703	PUBLIC ORDER AND SAFETY	2 709	1 095	2	0	119	0	893	4 818
7031	Police services	401	463	0	0	0	0	1	866
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	2 308	632	2	0	119	0	891	3 952
7034	Prisons	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 2018/2019 fiscal year (summary) (continued)

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)
		TOTAL							
		R million							
704	ECONOMIC AFFAIRS	12 183	31 008	4 359	2 308	20	0	1 764	51 643
7041	General economic, commercial and labour affairs	4 771	8 129	8	365	8	0	872	14 154
7042	Agriculture, forestry, fishing and hunting	966	1 266	0	97	2	0	307	2 638
7043	Fuel and energy	400	839	4	0	0	0	2	1 244
7044	Mining, manufacturing and construction	711	4 216	0	0	7	0	26	4 961
7045	Transport	2 609	11 777	4 336	1 842	0	0	495	21 058
7046	Communication	409	1 241	4	0	0	0	13	1 667
7047	Other industries	1 128	2 908	6	4	3	0	45	4 093
7048	R&D Economic affairs	1 190	633	0	0	0	0	5	1 828
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	2 858	2 310	34	0	0	0	49	5 251
7051	Waste management	29	4	0	0	0	0	0	34
7052	Waste water management	0	0	0	0	0	0	0	0
7053	Pollution abatement	0	0	0	0	0	0	0	0
7054	Protection of biodiversity and landscape	2 769	2 269	34	0	0	0	44	5 116
7055	R&D Environmental protection	61	37	0	0	0	0	4	102
7056	Environmental protection n.e.c.	0	0	0	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	2 894	9 586	2 856	0	0	0	910	16 246
7061	Housing development	845	737	5	0	0	0	908	2 494
7062	Community development	253	121	0	0	0	0	1	375
7063	Water supply	1 714	8 537	2 850	0	0	0	1	13 102
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	82	191	1	0	0	0	1	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 2018/2019* fiscal year (summary) (continued)

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	4 287	5 431	11	0	0	0	14	9 744
7072	Outpatient services	0	0	0	0	0	0	0	0
70724	Ambulance services	0	0	0	0	0	0	0	0
7073	Hospital services	0	0	0	0	0	0	0	0
7074	Public health services	0	0	0	0	0	0	0	0
7075	R&D Health	3 975	4 763	11	0	0	0	13	8 761
7076	Health n.e.c.	312	669	0	0	0	0	2	983
708	RECREATION, CULTURE AND RELIGION	2 047	2 009	9	99	501	0	2 068	6 733
7081	Recreational and sporting services	781	683	0	0	501	0	1 708	3 674
7082	Cultural services	944	916	8	99	0	0	113	2 080
7083	Broadcasting and publishing services	116	143	0	0	0	0	40	299
7084	Religious and other community services	181	242	0	0	0	0	207	631
7085	R&D Recreation, culture and religion	0	0	0	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	24	24	0	0	0	0	0	49
709	EDUCATION	677	1 220	0	0	701	0	23 199	25 797
7091	Pre-primary and primary education	0	0	0	0	0	0	0	0
7092	Secondary education	0	0	0	0	0	0	0	0
7093	Post-secondary non-tertiary education (e.g. CET)	70	93	0	0	0	0	0	164
7094	Tertiary education	228	199	0	0	638	0	23 197	24 263
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	0	0	0	0	0	0	0
7098	Education n.e.c.	378	928	0	0	63	0	1	1 370

* 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 2018/2019* fiscal year (summary) (concluded)

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	7 523	5 614	322	0	0	55 211	67	68 739
7101	Sickness and disability	808	695	31	0	0	4 197	0	5 731
7102	Old age	0	0	0	0	0	0	0	0
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	0	0	0	0	0	0	0	0
7105	Unemployment	1 318	862	0	0	0	11 213	3	13 397
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	123	78	0	0	0	0	34	235
7108	R&D Social protection	0	0	0	0	0	0	0	0
7109	Social protection n.e.c.	5 273	3 979	291	0	0	39 802	30	49 375

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

Table 3 – Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 2018/2019* 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	18 878	0	3	954	19 835
701	GENERAL PUBLIC SERVICES	4 930	0	0	33	4 963
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	759	0	0	0	759
7012	Foreign economic aid	0	0	0	0	0
7013	General services	3 841	0	0	7	3 848
7014	Basic research	257	0	0	26	283
7015	R&D General public services	0	0	0	0	0
7016	General public services n.e.c.	73	0	0	0	73
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	39	0	0	0	39
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.	39	0	0	0	39
703	PUBLIC ORDER AND SAFETY	81	0	0	0	81
7031	Police services	38	0	0	0	38
7032	Fire protection services	0	0	0	0	0
7033	Law courts	43	0	0	0	43
7034	Prisons	0	0	0	0	0

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

Table 3 – Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 2018/2019* fiscal year (summary) (continued)

		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	(611 - 614) TOTAL
Functional classification		R million				
704	ECONOMIC AFFAIRS	11 593	0	0	916	12 508
	General economic, commercial and labour affairs	1 289	0	0	39	1 328
7041	Agriculture, forestry, fishing and hunting	170	0	0	571	741
7042	Fuel and energy	53	0	0	0	53
7043	Mining, manufacturing and construction	116	0	0	0	116
7044	Transport	9 508	0	0	306	9 814
7045	Communication	46	0	0	0	46
7046	Other industries	309	0	0	0	309
7047	R&D Economic affairs	101	0	0	0	101
7048	Economic affairs	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	495	0	0	0	495
7051	Waste management	1	0	0	0	1
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	0	0	0	0	0
7054	Protection of biodiversity and landscape	481	0	0	0	481
7055	R&D Environmental protection	12	0	0	0	12
7056	Environmental protection n.e.c.	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	831	0	0	5	836
7061	Housing development	37	0	0	5	42
7062	Community development	2	0	0	0	2
7063	Water supply	789	0	0	0	789
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 cash outflows (purchases) from investment in non-financial assets for the 2018/2019* fiscal year (summary) (continued)

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	(611 - 614)
		R million				
		TOTAL				
707	HEALTH	162	0	0	0	162
7072	Outpatient services	0	0	0	0	0
70724	Ambulance services	0	0	0	0	0
7073	Hospital services	0	0	0	0	0
7074	Public health services	0	0	0	0	0
7075	R&D Health	148	0	0	0	148
7076	Health n.e.c.	14	0	0	0	14
708	RECREATION, CULTURE AND RELIGION	222	0	3	0	225
7081	Recreational and sporting services	59	0	0	0	59
7082	Cultural services	146	0	3	0	148
7083	Broadcasting and publishing services	4	0	0	0	4
7084	Religious and other community services	12	0	0	0	12
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	1	0	0	0	1
709	EDUCATION	41	0	0	0	41
7091	Pre-primary and primary education	0	0	0	0	0
7092	Secondary education	0	0	0	0	0
7093	Post-secondary non-tertiary education (e.g. Community Education and Training - CET)	11	0	0	0	11
7094	Tertiary education	7	0	0	0	7
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.	23	0	0	0	23

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

Table 3 – Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 2018/2019* fiscal year (summary) (concluded)

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	(611 - 614)
		R million				
		TOTAL				
710	SOCIAL PROTECTION	484	0	0	0	484
7101	Sickness and disability	33	0	0	0	33
7102	Old age	0	0	0	0	0
7103	Survivors	0	0	0	0	0
7104	Family and children	0	0	0	0	0
7105	Unemployment	223	0	0	0	223
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	2	0	0	0	2
7108	R&D Social protection	0	0	0	0	0
7109	Social protection n.e.c.	225	0	0	0	225

* 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 2018/2019* fiscal year (summary)

GFS 2014 code	Economic classification	R million
31	Sale of non-financial assets	520
311	Fixed assets	491
312	Inventories	0
313	Valuables	0
314	Non-produced assets	29

* 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 2018/2019* fiscal year (summary)

GFS 2014 code	Economic classification	R million
32	Net acquisition of financial assets other than cash	20 526
321	Domestic	21 669
322	Foreign	-1 143

* 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 2018/2019* fiscal year (summary)

GFS 2014 code	Economic classification	R million
33	Net incurrence of liabilities	-3 139
331	Domestic	-3 139
332	Foreign	0

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

Annexure A: Information on disaggregated tables available on the Stats SA website:
<http://www.statssa.gov.za/?s=P9102&sitem=publications>

Tables

Table 1	Economic classification of revenue cash flows from operating activities for the 2018/2019 fiscal year
Table 2	Economic and functional classification of expense cash flows for operating activities for the 2018/2019 fiscal year
Table 3	Economic and functional classification of the cash outflows (purchases) from investment in non-financial assets for the 2018/2019 fiscal year
Table 4	Economic classification of the cash inflows (sales) from investment in non-financial assets for the 2018/2019 fiscal year
Table 5	Economic classification of the net acquisition of financial assets other than cash for the 2018/2019 fiscal year
Table 6	Economic classification of the net incurrence of liabilities for the 2018/2019 fiscal year
Table 7	Economic and functional classification of expense cash flows for operating activities for the 2018/2019 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 2018/2019 fiscal year: Subsidies paid divided between subsidies on products and subsidies on production

Explanatory notes

Background

This statistical release provides economic and functional classifications of transactions of extra-budgetary accounts and funds of the national and provincial governments for the 2018/2019 fiscal year based on the GFS 2014 methodology.

National and provincial extra-budgetary accounts and funds consist of 255 institutions for the 2018/2019 fiscal year (see explanatory note, pp. 24 to 28 for the list of extra-budgetary accounts and funds used in this publication).

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 parliamentary budgetary procedures, e.g. trading accounts and general government accounts.

The information in this release contains details of extra-budgetary accounts and funds for:

- the national extra-budgetary accounts and funds, which are administered by national government departments and/or by the institutions themselves; and
- the provincial extra-budgetary accounts and funds, which are administered by the provincial governments and/ or by the institutions themselves.

The transactions of the Secret Services Account are excluded from the statistical tables and will only be included in the Financial statistics of the consolidated general government (statistical release P9119.4).

Purpose of the statistical release

This statistical release provides financial statistics of cash transactions of extra-budgetary accounts and funds. Cash receipts and payments converted from an accrual basis of recording to cash basis of recording for operating activities and transactions in non-financial assets for the 2018/2019 fiscal year were classified economically and functionally.

Methodology

The grants between the various extra-budgetary accounts and funds have not been eliminated, but are shown as grants to other extra-budgetary accounts and funds (see Table 2, p. 13).

As mentioned earlier, in contrast to national and provincial departments, which keep their accounts on a cash basis of recording, the accounts of extra-budgetary accounts and funds are kept on an accrual basis of recording, i.e. revenues and expenses are recorded in the period to which the transactions relate; and surpluses, deficits, assets and liabilities are carried over to the next fiscal year. In the case of the cash basis recording, the transactions are recorded at the time when cheques are issued for payment. However, the figures in this statistical release have been converted from an accrual basis of recording to a cash basis of recording.

The information is processed from audited financial statements of the extra-budgetary accounts and funds.

Disaggregated data

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

The cash payment transactions of the following extra-budgetary accounts and funds have been classified economically and functionally.

Scope of the financial statistics of extra-budgetary accounts and funds

a) General public services

- 1) Academy of Science South Africa
- 2) Accounting Standards Board
- 3) African Renaissance and International Co-operation Fund
- 4) Auditor-General of South Africa
- 5) Electoral Commission of South Africa
- 6) Estate Agency Affairs Board of South Africa
- 7) Estate Agents Fidelity Fund
- 8) Finance and Accounting Services Sector Education and Training Authority
- 9) Financial and Fiscal Commission
- 10) Gauteng Infrastructure Financing Agency
- 11) Government Printing Works
- 12) Human Sciences Research Council
- 13) Independent Regulatory Board of Auditors
- 14) Local Government Sector Education and Training Authority
- 15) Municipal Demarcation Board
- 16) Municipal Infrastructure Support Agency
- 17) National Research Foundation
- 18) National School of Government Trading and Training Account
- 19) Parliamentary Villages Management Board
- 20) Property Management Trading Entity
- 21) Public Service Sector Education and Training Authority
- 22) South African Local Government Association
- 23) South African National Space Agency
- 24) South African Revenue Service
- 25) State Information Technology Agency
- 26) Technology Innovation Agency

b) Defence

- 27) Armaments Corporation of South Africa

c) Public order and safety

- 28) Commission on Gender Equality
- 29) Companies Tribunal
- 30) Financial Intelligence Centre
- 31) Guardian's Fund
- 32) Human Rights Commission
- 33) Legal Aid South Africa
- 34) Office of the Ombud for Financial Service Providers
- 35) Office of the Pension Funds Adjudicator
- 36) Private Security Industry Regulatory Authority
- 37) Public Protector of South Africa
- 38) Safety and Security Sector Education and Training Authority
- 39) Special Investigating Unit
- 40) The South African Board for Sheriffs

d) Economic affairs

- 41) Agribusiness Development Trust
- 42) Agricultural Land Holdings Account
- 43) Agricultural Sector Education and Training Authority
- 44) Agriculture Research Council
- 45) Agrément South Africa
- 46) Banking Sector Education and Training Authority
- 47) Brand South Africa
- 48) Cape Agency for Sustainable Integrated Development in Rural Areas
- 49) Chemical Industries Education and Training Authority
- 50) Coega Development Corporation

- 51) Commission for Conciliation, Mediation and Arbitration
- 52) Companies and Intellectual Property Registration Commission
- 53) Competition Commission
- 54) Competition Tribunal
- 55) Construction Education and Training Authority
- 56) Construction Industry Development Board
- 57) Co-operative Banks Development Agency
- 58) Council for Geoscience
- 59) Council for the Built Environment
- 60) Cross Border Road Transport Agency
- 61) Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority
- 62) Driving Licence Card Trading Account
- 63) Dube Trade Port Corporation
- 64) East London Industrial Development Zone Corporation Soc Ltd
- 65) Eastern Cape Development Corporation
- 66) Eastern Cape Government Fleet Management Services
- 67) Eastern Cape Liquor Board
- 68) Eastern Cape Rural Development Agency
- 69) Eastern Cape Socio-Economic Consultative Council
- 70) Energy and Water Sector Education and Training Authority
- 71) Fibre Processing Manufacturing Sector Education and Training Authority
- 72) Financial Sector Conduct Authority (formerly known as Financial Services Board)
- 73) Food and Beverages Manufacturing Industry Sector Education Training Authority
- 74) Forest Sector Charter Council
- 75) Free State Fleet Management Trading Entity
- 76) Gateway Airport Authority Limited
- 77) Gauteng Dinokeng Trading Entity
- 78) Gauteng Economic Development Agency
- 79) Gauteng Enterprise Propeller
- 80) Gauteng Liquor Board
- 81) Gauteng Tourism Authority
- 82) Gautrain Management Agency
- 83) G-Fleet Management Trading Entity
- 84) Government Motor Transport Trading Entity (Western Cape)
- 85) Government Technical Advisory Centre
- 86) Independent Communications Authority of South Africa
- 87) Insurance Sector Education and Training Authority
- 88) International Trade Administration Commission of South Africa
- 89) Kalahari Kid Corporation
- 90) KwaZulu-Natal Growth Fund Trust
- 91) KwaZulu-Natal Liquor Authority
- 92) KwaZulu-Natal Tourism Authority
- 93) Limpopo Economic Development Agency
- 94) Limpopo Tourism
- 95) Manufacturing, Engineering and Related Services Education and Training Authority
- 96) Marine Living Resources Fund
- 97) Mayibuye Transport Corporation
- 98) Media, Advertising, Information and Communication Sector Education and Training Authority
- 99) Mine Health and Safety Council
- 100) Mining Qualifications Authority
- 101) Mjindi Farming
- 102) Mpumalanga Tourism and Parks Agency
- 103) National Agricultural Marketing Council
- 104) National Consumer Commission
- 105) National Consumer Tribunal
- 106) National Credit Regulator
- 107) National Economic Development and Labour Council
- 108) National Electronic Media Institute of South Africa
- 109) National Energy Regulator of South Africa

- 110) National Metrology Institute of South Africa
- 111) National Nuclear Regulator
- 112) National Regulator for Compulsory Specifications
- 113) National Skills Fund
- 114) Northern Cape Economic Development, Trade and Investment Promotion Agency
- 115) Northern Cape Government Motor Transport
- 116) Northern Cape Liquor Board
- 117) Northern Cape Tourism Authority
- 118) North West Tourism Board
- 119) Office of the Valuer-General
- 120) Perishable Products Export Control Board
- 121) Ports Regulator of South Africa
- 122) Productivity South Africa
- 123) Railway Safety Regulator
- 124) Registration of Deeds Trading Account
- 125) Richards Bay Industrial Development Zone
- 126) Road Agency Limpopo
- 127) Road Traffic Infringement Agency
- 128) Road Traffic Management Corporation
- 129) Saldanha Bay Industrial Development Zone
- 130) Service Sector Education and Training Authority
- 131) Sheltered Employment Factories
- 132) Small Enterprise Development Agency
- 133) South African Civil Aviation Authority
- 134) South African Diamond and Precious Metals Regulator
- 135) South African Maritime Safety Authority
- 136) South African National Accreditation System
- 137) South African National Energy Research Institute
- 138) South African National Roads Agency Limited
- 139) South African Tourism
- 140) South African Weather Service
- 141) Trade and Investment KwaZulu-Natal
- 142) Transport Education and Training Authority
- 143) Universal Service and Access Agency of South Africa
- 144) Universal Service and Access Fund
- 145) Western Cape Investment and Trade Promotion Agency
- 146) Western Cape Liquor Board
- 147) Wholesale and Retail Sector Education and Training Authority

e) Environmental protection

- 148) Eastern Cape Parks and Tourism Agency
- 149) Ingonyama Trust Board
- 150) iSimangaliso Wetland Park Authority
- 151) KwaZulu-Natal Nature Conservation Board
- 152) Natal Sharks Board
- 153) National Radioactive Waste Disposal Institute
- 154) North West Parks Board
- 155) South African National Biodiversity Institute
- 156) South African National Parks
- 157) Western Cape Nature Conservation Board (CapeNature)

f) Housing and community amenities

- 158) Breede-Overberg Catchment Management Agency
- 159) Community Schemes Ombud Services
- 160) Gauteng Partnership Fund
- 161) Housing Development Agency
- 162) Independent Development Trust
- 163) Inkomati Catchment Management Agency
- 164) KwaZulu-Natal Housing Fund
- 165) National Home-builders Registration Council

- 166) National Urban Reconstruction and Housing Agency
- 167) Rural Housing Loan Fund
- 168) Social Housing Regulatory Authority
- 169) Water Research Commission
- 170) Water Trading Entity

g) Health

- 171) Council for Medical Schemes
- 172) Health and Welfare Sector Education and Training Authority
- 173) National Health Laboratory Service
- 174) Office of Health Standards Compliance
- 175) South African Medical Research Council
- 176) South African National AIDS Council Trust

h) Recreation, culture and religion

- 177) Afrikaanse Taalmuseum en Taalmonument
- 178) Artscape Theatre Centre
- 179) Boxing South Africa
- 180) Business and Arts South Africa
- 181) Castle Control Board
- 182) Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities
- 183) Ditsong Museum of South Africa
- 184) Eastern Cape Gambling and Betting Board
- 185) Eastern Cape Provincial Arts and Culture Council
- 186) Engelenburghuis Art Collection
- 187) Film and Publication Board
- 188) Free State Gambling and Racing Board
- 189) Freedom Park Trust
- 190) Gauteng Cradle of Humankind Trading Entity
- 191) Gauteng Film Commission
- 192) Gauteng Gambling Board
- 193) Heritage Western Cape
- 194) Iziko Museums of Cape Town
- 195) KwaZulu-Natal Film Commission
- 196) KwaZulu-Natal Gambling and Betting
- 197) KwaZulu-Natal Museum
- 198) KwaZulu-Natal Royal Household Trust
- 199) Limpopo Casino and Gaming Board
- 200) Luthuli Museum
- 201) Market Theatre Foundation
- 202) McGregor Museum
- 203) Media Development and Diversity Agency
- 204) Mmabana Cultural Foundation
- 205) Mpumalanga Economic Regulator
- 206) Mpumalanga Gaming Board
- 207) National Arts Council of South Africa
- 208) South African Museum of Literature
- 209) National Film and Video Foundation
- 210) National Gambling Board
- 211) National Heritage Council of South Africa
- 212) National Library of South Africa
- 213) National Lotteries Commission
- 214) National Lottery Distribution Trust Fund
- 215) National Museum
- 216) National Youth Development Agency
- 217) Nelson Mandela National Museum
- 218) Northern Cape Gambling Board
- 219) North West Gambling Board
- 220) Pan South African Language Board

- 221) Performing Arts Centre of the Free State
- 222) Represented Political Parties' Fund
- 223) Robben Island Museum
- 224) South African Heritage Resources Agency
- 225) South African Institute for Drug-Free Sport
- 226) South African Library for the Blind
- 227) The Playhouse Company
- 228) The South African State Theatre
- 229) Voortrekker and Ncome Museums
- 230) War Museum of the Boer Republic
- 231) Western Cape Cultural Commission
- 232) Western Cape Gambling and Betting Board
- 233) Western Cape Language Committee
- 234) William Humphrey's Art Gallery

i) Education

- 235) Council for Quality Assurance in General and Further Education and Training
- 236) Council on Higher Education
- 237) Education Labour Relations Council
- 238) Education, Training, and Development Practices Sector Education and Training Authority
- 239) Mpumalanga Regional Training Trust
- 240) National Student Financial Aid Scheme
- 241) Quality Council for Trades and Occupations
- 242) South African Council for Educators
- 243) South African Qualification Authority

j) Social protection

- 244) Compensation Commissioner for Occupational Diseases in Mines and Works
- 245) Compensation Fund
- 246) Disaster Relief Fund
- 247) Government Pensions Administration Agency
- 248) National Development Agency
- 249) President's Fund
- 250) Refugee Relief Fund
- 251) Road Accident Fund
- 252) Social Relief Fund
- 253) South African Social Security Agency
- 254) State President Fund
- 255) Unemployment Insurance Fund

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 and transactions in non-financial assets, net acquisition of financial assets other than cash and net incurrence of liabilities were classified economically as follows:

- **Revenue cash flows**

Taxes
Social contributions
Grants
Other receipts

- **Expense cash flows**

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

- **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
Ambulances 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 defined by level
Subsidiary services to education
R&D Education
Education n.e.c.

- **Social protection**

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

Individual and collective services

The disaggregated data (Tables 1 to 8) also include tables in which government consumption expenditure is split into individual and collective services (see Table 7 as listed in Annexure A, p. 23). 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. 23). These categories are recommended by the 2008 System of National Accounts (SNA).

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 2018. Currently the PSCC is classifying the public-sector institutions for the year ended 31 March 2019.

Related publications Statistics South Africa also publishes information on the transactions of the following levels of the general government in statistical releases:

P0441	<i>Gross Domestic Product;</i>
P9101	<i>Capital expenditure by the public sector;</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;</i>
P9119.4	<i>Financial statistics of consolidated general government; and</i>
P9121	<i>Financial statistics of provincial government.</i>

Symbols and abbreviations	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

Revisions Figures for 2018/2019 should be regarded as preliminary, and may be revised. Revisions to 2017/2018 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.

Comparability with the previous year The 2017/2018 classified information is generally comparable with the 2018/2019 information. Additional detail in terms of the GFSM 2014 is available on the Stats SA website (or on request).

The following account and fund is included in the statistical release from the 2018/2019 fiscal year (new):

- 1) North West Housing Corporation (functionally classified as housing development)

The following accounts and funds were previously included but are now excluded from the current tables (merged/ closed):

- 1) Free State Tourism Authority (functionally classified as economic affairs)
- 2) Mpumalanga Gambling Board (functionally classified as recreation, culture and religion)
- 3) Mpumalanga Liquor Authority (functionally classified as economic affairs)
- 4) Ncera Farms (Pty) Ltd (functionally classified as economic affairs)
- 5) Special Defence Account (functionally classified as defence)

Glossary of selected variables

Accrual basis of recording	Flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished.
Buildings and Structures	Consist of dwellings, buildings other than dwellings, other structures and land improvements.
Buildings other than dwellings	Buildings other than dwellings include whole buildings or parts of buildings not designated as dwellings. Fixtures, facilities, and equipment that are integral parts of the structures are included. Examples of types of buildings included in this category are office buildings, schools, hospitals, buildings for public entertainment, warehouses and industrial buildings, commercial buildings, hotels, and restaurants.
Capital expenditure	Any expenditure incurred for or incidental to the acquisition or improvement of land, buildings, engineering structures and machinery and equipment. Note: The expenditure normally confers a lasting benefit and results in the acquisition of, or extends the life of, a fixed or long-term work, irrespective of whether payments were made outside contractors or concerns, or the work was done by the enterprise itself. Capital expenditure includes vehicles, office furniture and equipment, but excludes minor items that are generally regarded as being expendable even though in some instances their useful lives may extend beyond one year.
Capital transfers	Capital transfers are transfers in which the ownership of an asset (other than cash or inventories) changes from one party to another or that oblige one or both parties to acquire or dispose of an asset (other than cash or inventories).
Cash basis of recording	Flows are recorded when cash is received or disbursed.
Collective services	Services provided collectively to the community, particularly applicable to services such as general administration, public order or safety and economic services.
Compensation of employees	Compensation of employees is the total remuneration, in cash or in kind, payable to a government employee in return for work done during the accounting period, except work connected with own account capital formation. It includes both wages and salaries and social contributions. Wages and salaries include primarily basic wages, salaries, services and other bonuses, allowances (including car allowances), overtime payments and housing subsidies.
Cultivated assets	Consist of animals and plants that are used repeatedly or continuously for more than one year to produce other goods or services.
Dwellings	Buildings that are used entirely or primarily as residences, including garages and other associated structures. Houseboats, barges, mobile homes, flats, hostels, nursing homes and caravans that are used as principal residences are also included. Dwellings acquired for military personnel are included because they are used in the same way as dwellings acquired by civilians.
Economic classification	A measure of the nature and economic effect of government operations on the economy of the country.
Expense	Expense is a decrease in net worth resulting from a transaction.
Extra-budgetary accounts and funds	Extra-budgetary accounts and funds refer to accounts and funds of national and provincial governments not included in normal budget totals and which do not operate through normal budgetary procedures, e.g. trading accounts and general government accounts.

Financial assets	Financial assets consist of financial claims which entitles one unit (the owner of the asset i.e., the creditor) to receive one or more payments from a second unit (the debtor) according to the terms and conditions specified in a contract between the two units.
Financial public corporations	Units primarily engaged in both incurring liabilities and acquiring financial assets in the market. Note: Financial institutions may be entirely or mainly owned and/or controlled by the government in which case they are regarded as public financial institutions. It is the prime function of public financial institutions to act as intermediaries.
Fixed assets	Fixed assets are produced assets that are used repeatedly or continuously in production processes for more than one year.
Functional classification	Classification of expenditure according to the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources by government in order to promote various services and objectives rendered to the community.
GFS Manual (2014)	The manual describes the macroeconomic statistical framework (the GFS framework) designed to support fiscal analysis. The manual provides the economic and statistical reporting principles to be used in compiling the statistics and guidelines for the presentation of fiscal statistics within an analytic framework that includes appropriate balancing items.
Government consumption expenditure	Expenditure on all goods and services which are used (without further transformation) by government units for the direct satisfaction of individual needs or wants or the collective needs of members of the community.
Grants	Grants are non-compulsory current or capital transfers from one government unit to another government unit or an international organisation. Current grants are those made for purposes of current expense and are not linked to or conditional on the acquisition of an asset by the recipient. Capital grants involve the acquisition of assets by the recipient.
Higher education	All learning programmes leading to qualifications higher than grade 12 or its equivalent in terms of the National Qualifications Framework as contemplated in the South African Qualification Authority Act, 1995 (Act No. 58 of 1995).
Higher education institutions	Any institution 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	Household may be defined as individuals or a small group of persons who share the same living accommodation, pool some or all of their income and wealth, and consume certain types of goods and services collectively.
Individual services	Community and social services, such as education, health and welfare, rendered to individuals or a small group of persons.
Information, computer and telecommunications	Consists of devices using electronic controls and also the electronic components forming part of these devices. Examples are products that form part of computing machinery and parts and accessories thereof, television and radio transmitters, television, video, and digital cameras, and telephone sets.
Intellectual property products	Intellectual property products are the result of research, development, investigation, or innovation leading to knowledge that the developers can market or use to their own benefit in production because 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.
Machinery and equipment	Machinery and equipment include motor vehicles, ships, aircraft, equipment and furniture. Military expenditure on machinery and equipment which could be used for civilian purposes is included.
Machinery and equipment not elsewhere classified	This category includes all machinery and equipment not classified in any of the other machinery and equipment categories. Types of assets that would be included are general and special purpose machinery; office and accounting equipment; electrical machinery; medical appliances; precision and optical instruments; furniture; watches and clocks; musical instruments; and sports goods. It also includes paintings, sculptures, other works of art or antiques and other collections of considerable value that are owned and displayed for the purpose of producing museum and similar services.
Municipality	A generic term describing the 'unit' of government in the local spheres responsible for local government in a geographically demarcated area and including district, local and metropolitan municipalities. Municipalities 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	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	Is 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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