



stats sa

Department:
Statistics South Africa
REPUBLIC OF SOUTH AFRICA

Private Bag X44, Pretoria, 0001, South Africa, ISibalo House, Koch Street, Salvokop, Pretoria, 0002
www.statssa.gov.za, info@statssa.gov.za, Tel +27 12 310 8911

STATISTICAL RELEASE

P9102

Financial statistics of extra-budgetary accounts and funds 2019/2020

Embargoed until:
31 August 2021
11:00

ENQUIRIES:
User information services
+27 12 310 8600

FORTHCOMING ISSUE:
2020/2021

EXPECTED RELEASE DATE
August 2022

Dipalopalo tsa Aforikaborwa • Dipalopalo tsa Aforika Borwa • Ezazibalo zaseNingizimu Afrika • Tshitatistika Afrika Tshipembe • Tinhlayo Afrika-Dzonga

Statistieke Suid-Afrika • Dipalopalo tsa Aforika Borwa • Telubalo zaseNingizimu Afrika • EzeeNkcukacha maNani zoMzantsi Afrika • limbalobalo zeSewula Afrika

IMPROVING LIVES THROUGH DATA ECOSYSTEMS



Contents	Page
Key findings	2
Tables	
Table A Economic classification of statement of sources and uses of cash of extra-budgetary accounts and funds for the 2018/2019 and 2019/2020 fiscal years (summary).....	5
Table B Economic classification of cash outflows (purchases) from investment in non-financial assets for the 2018/2019 and 2019/2020 fiscal years (summary).....	7
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).....	10
Table 1 Economic classification of revenue cash flows from operating activities for the 2019/2020 fiscal year (summary).....	12
Table 2 Economic and functional classification of expense cash flows for operating activities for the 2019/2020 fiscal year (summary).....	13
Table 3 Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 2019/2020 fiscal year (summary).....	17
Table 4 Economic classification of the cash inflows (sales) from investment in non-financial assets for the 2019/2020 fiscal year (summary).....	21
Table 5 Economic classification of the net acquisition of financial assets other than cash for the 2019/2020 fiscal year (summary).....	21
Table 6 Economic classification of the net incurrence of liabilities for the 2019/2020 fiscal year (summary).....	21
Annexure A Information on disaggregated tables available on the Stats SA website	22
Explanatory notes	23
Glossary of selected variables	33
Technical enquiries	36
General information	37

Key findings

The net change in the stock of cash from the national and provincial extra-budgetary accounts and funds amounted to R18 077 million for the 2019/2020 fiscal year.

The revenue cash flows from operating activities amounted to R307 847 million and the expense cash flows amounted to R251 754 million, resulting in a net cash inflow from operating activities of R56 093 million for the 2019/2020 fiscal year ending 31 March 2020. The net cash outflow from transactions in non-financial assets amounted to R16 746 million for the 2019/2020 fiscal year. The cash surplus for 2019/2020 was R39 347 million. The net acquisition of financial assets other than cash amounted to a cash outflow of R20 988 million for the 2019/2020 fiscal year. The net incurrence of liabilities amounted to a cash outflow of R282 million, resulting in a net cash outflow of R21 270 million from financing activities for the 2019/2020 fiscal year. The total net change in the stock of cash for extra-budgetary accounts and funds amounted to R18 077 million (see Table A, page 5).

The largest contributor to the total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of R269 148 million from the national and provincial extra-budgetary accounts and funds for the 2019/2020 fiscal year was social protection (R75 323 million, or 28,0%), followed by economic affairs (R64 275 million or 23,9%); general public services (R47 553 million or 17,7%); and education (R35 463 million or 13,2%). The smallest contributors were housing and community amenities (R15 525 million or 5,8%); health (R11 061 million or 4,1%); recreation, culture and religion (R7 049 million or 2,6%); environmental protection (R5 960 million or 2,2%); public order and safety (R5 308 million or 2,0%); and defence (R1 631 million or 0,6%) (see Table C, page 10 and Figure 2, page 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 R26 387 million from R281 460 million in 2018/2019 to R307 847 million in 2019/2020. The increase was mainly due to an increase in grants received and other receipts.

The increase of R15 556 million in grants received from R124 773 million in 2018/2019 to R140 329 million in 2019/2020 was mainly due to increases in transfers to the National Student Financial Aid Scheme, the South African National Roads Agency Limited and the South African Revenue Service.

The increase of R9 193 million in other receipts from R84 251 million in 2018/2019 to R93 444 million in 2019/2020 was mainly due to an increase in interest received by the Unemployment Insurance Fund and increases in cash received for goods and services by the South African National Roads Agency Limited and the State Information Technology Agency.

The increase of R878 million in social contributions from R26 137 million in 2018/2019 to R27 015 million in 2019/2020 was mainly due to an increase in employers' contributions by the Unemployment Insurance Fund and the Compensation Fund.

The increase of R760 million in taxes collected from R46 299 million in 2018/2019 to R47 059 million in 2019/2020 was mainly due to an increase in fuel levies collected by the Road Accident Fund and an increase in levies received from entities by the Financial Sector Conduct Authority, as well as an increase in export certificates issued by the Perishable Products Export Control Board.

Expense cash flows for operating activities increased by R18 758 million from R232 996 million in 2018/2019 to R251 754 million in 2019/2020. The increase was mainly due to increases in other payments, social benefits and compensation of employees (see Table A, page 5).

The largest contributor to total expense cash flows for operating activities for the 2019/2020 fiscal year was purchases of goods and services (R85 057 million), followed by social benefits (R60 292 million), compensation of employees (R56 055 million), other payments (R39 449 million), interest (R6 660 million), subsidies (R2 560 million) and grants paid (R1 681 million).

The increase of R9 661 million in other payments from R29 788 million in 2018/2019 to R39 449 million in 2019/2020 was mainly due to increased transfer payment to households by the National Student Financial Aid Scheme, an increase in transfer payments to farmers by the Agricultural Land Holdings Account and an increase in capital transfers to non-profit institutions serving households by the Social Housing Regulatory Authority.

The increase of R5 071 million in social benefits from R55 221 million in 2018/2019 to R60 292 million in 2019/2020 was mainly due to higher claims paid to households by the Unemployment Insurance Fund and the Compensation Commissioner for Occupational Diseases in Mines and Works.

The increase of R2 945 million in compensation of employees from R53 110 million in 2018/2019 to R56 055 million in 2019/2020 was mainly due to increases in compensation of employees by the National Health Laboratory Service, the South African Social Security Agency and the Auditor-General of South Africa.

The increase of R1 923 million in purchases of goods and services from R83 134 million in 2018/2019 to R85 057 million in 2019/2020 was mainly due to an increase in cash paid to suppliers by the State Information Technology Agency, an increase in skills development project expenditure by the National Skills Fund and an increase in social assistance service fees paid by the South African Social Security Agency.

The increase of R153 million in subsidies paid from R2 407 million in 2018/2019 to R2 560 million in 2019/2020 was due to an increase in subsidies paid to the Bombela Concession Company by the Gautrain Management Agency, the KwaZulu-Natal Agribusiness Development Agency and the Gauteng Growth and Development Agency.

The decrease of R61 million in grants paid from R1 742 million in 2018/2019 to R1 681 million in 2019/2020 was mainly due to a decrease in transfer payments by the National Skills Fund, the Safety and Security Sector Education and Training Authority and the Construction Education and Training Authority.

The decrease of R934 million in interest paid from R7 594 million in 2018/2019 to R6 660 million in 2019/2020 was mainly due to a decrease in interest payments by the Water Trading Entity, the South African National Roads Agency Limited and the Road Accident Fund.

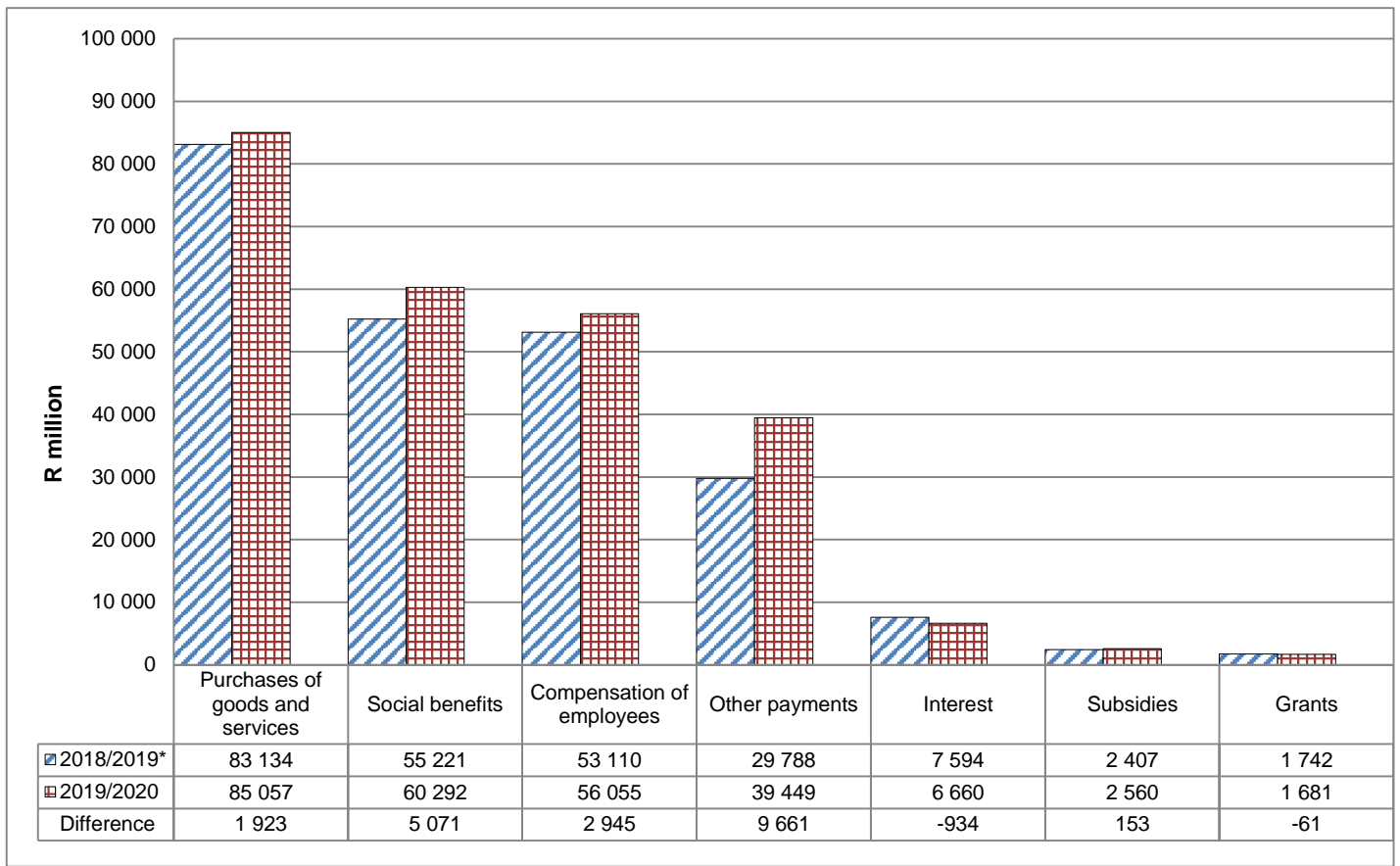
The net cash flows from investment in non-financial assets decreased by R2 583 million from R19 329 million in 2018/2019 to R16 746 million in 2019/2020. The decrease can mainly be attributed to decreased capital expenditure on other structures by the South African National Roads Agency Limited, decreased spending on buildings other than dwellings by the Property Management Trading Entity and a decrease in cash payments for information technology software by the South African Revenue Service.

Table A - Economic classification of statement of sources and uses of cash of extra-budgetary accounts and funds 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				
11	Taxes	281 460	307 847	26 387	
12	Social contributions	46 299	47 059	760	
13	Grants	26 137	27 015	878	
14	Other receipts	124 773	140 329	15 556	
	Expense cash flows				
21	Compensation of employees	84 251	93 444	9 193	
22	Purchases of goods and services	232 996	251 754	18 758	
24	Interest	53 110	56 055	2 945	
25	Subsidies	83 134	85 057	1 923	
26	Grants	7 594	6 660	-934	
27	Social benefits	2 407	2 560	153	
28	Other payments	1 742	1 681	-61	
		55 221	60 292	5 071	
		29 788	39 449	9 661	
	<i>Net cash flow from operating activities:(outflow)/ inflow</i>	(a-b)=c	48 464	56 093	7 629
	Cash flows from transactions in non-financial assets:				
	Net cash outflow from investments in non-financial assets ³				
611	Fixed assets	19 329	16 746	-2 583	
612	Inventories	18 401	16 241	-2 160	
613	Valuables	0	0	0	
614	Non-produced assets	3	4	1	
		925	501	-424	
	<i>Cash surplus/ (deficit)</i>	(c-d)=e	29 135	39 347	
	Cash flows from financing activities:				
	Net acquisition of financial assets other than cash: cash outflow/ (inflow)				
321	Domestic	20 425	20 988		
322	Foreign	21 568	21 398		
		-1 143	-410		
	Net incurrence of liabilities: cash (outflow)/ inflow				
331	Domestic	-3 139	-282		
332	Foreign	-3 139	-282		
		0	0		
	<i>Net cash flow from financing activities:(outflow)/ inflow</i>	(g-f)=h	-23 564	-21 270	
	NET CHANGE IN THE STOCK OF CASH	(h+e)=i	5 571	18 077	

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 (R16 746 million) is equal to the purchases of non-financial assets (R17 393 million) minus sales of non-financial assets (R648 million). The total amounts for purchases (see Table B, page 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 2018/2019 and 2019/2020 fiscal years



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

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, the largest extra-budgetary cash payments were purchases of goods and services (R85 057 million), followed by social benefits (R60 292 million), compensation of employees (R56 055 million), and other payments (R39 449 million).

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

GFS 2014 code	Cash flows from transactions in non-financial assets		2018/2019 ²	2019/2020	Difference between 2018/2019 and 2019/2020
			R million		
61	Cash flows from investments in non-financial assets:	(b+r+s+t)=a	19 849	17 393	-2 455
611	Fixed assets	(c+d+i+q)=b	18 891	16 865	-2 026
6111	Buildings and structures	c	14 817	13 392	-1 425
61111	Dwellings		0	1	1
61112	Buildings other than dwellings		5 496	5 267	-229
61113	Other structures		9 321	8 124	-1 197
61114	Land improvements		0	0	0
6112	Machinery and equipment	(e+f)=d	3 150	2 601	-549
61121	Transport equipment	e	927	809	-118
61122	Machinery and equipment other than transport equipment	(g+h)=f	2 223	1 792	-431
611221	Information, computer and telecommunications equipment	g	963	841	-122
611222	Machinery and equipment not elsewhere classified	h	1 260	951	-309
6112221	Office furniture (and domestic furniture)		250	184	-66
6112222	Other machinery and equipment		1 010	767	-243
6112223	Books		0	0	0
6113	Other fixed assets	(j+k)=i	924	872	-52
61131	Cultivated biological resources	j	2	0	-2
611311	Animal resources yielding repeat products		2	0	-2
611312	Tree, crop, and plant resources yielding repeat products		0	0	0
61132	Intellectual property products	(l+m+n+o+p)=k	922	872	-50
611321	Research and development	l	0	0	0
611322	Mineral exploration and evaluation	m	0	0	0
611323	Computer software and databases	n	917	864	-53
6113231	Computer software		914	863	-51
6113232	Databases		3	1	-2
611324	Entertainment, literary, and artistic originals	o	4	7	3
611325	Other intellectual property products	p	1	0	-1
6114	Weapons systems	q	0	0	0
612	Inventories	r	0	0	0
613	Valuables	s	3	4	1
614	Non-produced assets	t	954	524	-430

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 (R13 392 million), followed by machinery and equipment (R2 601 million), other fixed assets (R872 million) and non-produced assets (R524 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 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 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 R16 304 million from R252 844 million in 2018/2019 to R269 148 million in the 2019/2020 fiscal year.

The increase of R9 601 million in cash payments for education from R25 862 million in 2018/2019 to R35 463 million in 2019/2020 was mainly due to an increase in transfer payments to households by the National Student Financial Aid Scheme, increased operating expenditure by the Education, Training and Development Practices Sector Education and Training Authority, and the inclusion of the Moses Kotane Institute for the first time.

The increase of R6 105 million in cash payments for social protection from R69 218 million in 2018/2019 to R75 323 million in 2019/2020 was mainly due to increased benefits paid to beneficiaries by the Unemployment Insurance Fund, and increases in purchases of goods and services as well as compensation of employees by the South African Social Security Agency and the Government Pensions Administration Agency.

The increase of R1 155 million in cash payments for health from R9 906 million in 2018/2019 to R11 061 million in 2019/2020 was mainly due to increased cash payments for operating expenditure and compensation of employees by the National Health Laboratory Service, increased cash payments for operating expenditure by the Health and Welfare Sector Education and Training Authority, and the inclusion of the South African Health Products Regulatory Authority for the first time.

The increase of R782 million in cash payments for agriculture, forestry, fishing and hunting from R3 448 million in 2018/2019 to R4 230 million in 2019/2020 was mainly due to increased transfer payments by the Agricultural Land Holdings Account, the surrender of funds to the National Revenue Fund by the Office of the Valuer-General and increased operating expenditure by the Agriculture Sector Education and Training Authority.

The increase of R773 million in cash payments for general economic, commercial and labour affairs from R15 473 million in 2018/2019 to R16 246 million in 2019/2020 was mainly due to increased operating expenditure by the National Skills Fund, increased cash payments for capital expenditure by the East London Industrial Development Zone and the surrender of funds to the National Revenue Fund by the Companies and Intellectual Property Commission.

The increase of R749 million in cash payments for other industries from R4 388 million in 2018/2019 to R5 137 million in 2019/2020 was mainly due to increased operating expenditure by the Wholesale and Retail Sector Education and Training Authority, increased operating and capital expenditure by the Dube Trade Port Corporation and increased operating expenditure by the South African Tourism Board.

The increase of R650 million in cash payments for general services from R23 065 million in 2018/2019 to R23 715 million in 2019/2020 can mainly be ascribed to increased operating expenditure by the State Information Technology Agency, the Local Government Sector Education and Training Authority and the Public Service Sector Education and Training Authority.

The increase of R525 million in cash payments for mining, manufacturing and construction from R5 066 million in 2018/2019 to R5 591 million in 2019/2020 was mainly due to increased cash payments for operating expenditure by the Construction Education and Training Authority, the Manufacturing, Engineering and Related Services Sector Education and Training Authority and the Chemical Industries Education and Training Authority.

The increase of R426 million in cash payments for general public services not elsewhere classified from R2 674 million in 2018/2019 to R3 100 million in 2019/2020 was mainly due to increased operating expenditure as well as capital expenditure by the Electoral Commission of South Africa and increased capital expenditure by the Gauteng Infrastructure Financing Agency.

The increase of R381 million in cash payments for communications from R1 713 million in 2018/2019 to R2 094 million in 2019/2020 was mainly due to increased operating expenditure by the Media Information and Communication Technologies Sector Education and Training Authority, the Universal Service and Access Fund and the National Electronic Media Institute of South Africa.

The increase of R302 million in cash payments for law courts from R3 994 million in 2018/2019 to R4 296 million in 2019/2020 was mainly due to increased transfer payments by the Guardian's Fund, increased operating expenditure and compensation of employees by the Special Investigating Unit and increased compensation of employees by Legal Aid South Africa.

The increase in cash payments for environmental protection of R214 million from R5 746 million in 2018/2019 to R5 960 million in 2019/2020 was mainly due to increased cash payments by South African National Parks, the iSimangaliso Wetland Park Authority and the KwaZulu-Natal Nature Conservation Board.

The increase of R140 million in cash payments for defence from R1 491 million in 2018/2019 to R1 631 million in 2019/2020 was mainly due to increased cash payments for operating expenditure by the Armaments Corporation of South Africa.

The increase of R108 million in cash payments for police from R904 million in 2018/2019 to R1 012 million in 2019/2020 was mainly due to increased cash payments by the Safety and Security Sector Education and Training Authority, the Financial Intelligence Centre and the Private Security Industry Regulatory Authority.

The increase of R99 million in cash payments for recreation, culture and religion from R6 950 million in 2018/2019 to R7 049 million in 2019/2020 was due to increased cash payments by the Robben Island Museum, the National Lotteries Commission and the National Youth Development Agency.

The increase of R32 million in cash payments for research and development on economic affairs from R1 929 million in 2018/2019 to R1 961 million in 2019/2020 was mainly due to increased cash payments by the Agricultural Research Council, the Council for Geoscience and the Eastern Cape Socio-Economic Consultative Council.

The decrease of R45 million in cash payments for executive and legislative organs, financial and fiscal affairs, and external affairs from R15 190 million in 2018/2019 to R15 145 million in 2019/2020 was mainly due to decreased cash payments by the South African Revenue Service and the Financial and Fiscal Commission.

The decrease of R108 million in cash payments for fuel and energy from R1 297 million in 2018/2019 to R1 189 million in 2019/2020 was mainly due to decreased cash payments by the Energy and Water Sector Education and Training Authority.

The decrease of R280 million in cash payments for foreign economic aid from R343 million in 2018/2019 to R63 million in 2019/2020 was due to the surrender of funds to the National Revenue Fund by the African Renaissance and International Co-operation Fund.

The decrease of R290 million in cash payments for basic research from R5 820 million in 2018/2019 to R5 530 million in 2019/2020 was mainly due to decreased cash payments by the National Research Foundation, the National Skills Fund and the Human Sciences Research Council.

The decrease of R2 073 million in cash payments for housing and community amenities from R17 598 million in 2018/2019 to R15 525 million in 2019/2020 was mainly due to decreased operating expenditure by the Water Trading Entity, the Housing Development Agency and the Independent Development Trust.

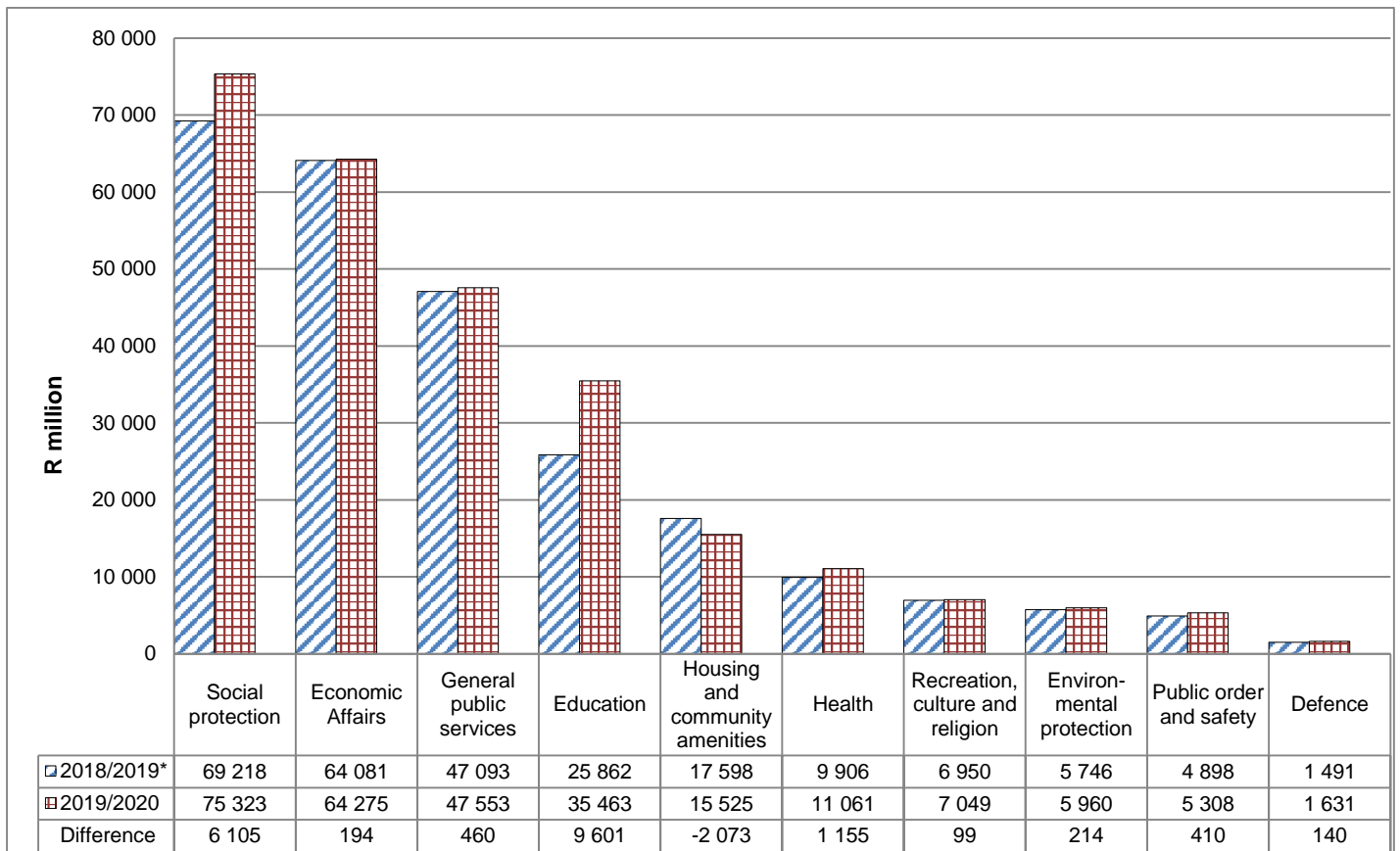
The decrease of R2 939 million in cash payments for transport from R30 766 million in 2018/2019 to R27 827 million in 2019/2020 was mainly due to a decrease in cash paid for capital expenditure by the South African National Roads Agency Limited, the surrender of funds to the National Revenue Fund by Eastern Cape Government Fleet Management Services and decreased operating expenditure by the Free State Fleet Management Trading Entity.

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		15 190	15 145	-45	5,6
7012	Foreign economic aid		343	63	-280	0,0
7013	General services		23 065	23 715	650	8,8
7014	Basic research		5 820	5 530	-290	2,1
7015	R&D General public services		0	0	0	0,0
7016	General public services n.e.c. ³		2 674	3 100	426	1,2
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
	Total general public services	a	47 093	47 553	460	17,7
702	Defence	b	1 491	1 631	140	0,6
703	Public order and safety					
7031	Police		904	1 012	108	0,4
7032	Fire protection services		0	0	0	0,0
7033	Law courts		3 994	4 296	302	1,6
7034	Prisons		0	0	0	0,0
	Total public order and safety	c	4 898	5 308	410	2,0
704	Economic affairs					
7041	General economic, commercial and labour affairs		15 473	16 246	773	6,0
7042	Agriculture, forestry, fishing and hunting		3 448	4 230	782	1,6
7043	Fuel and energy		1 297	1 189	-108	0,4
7044	Mining, manufacturing and construction		5 066	5 591	525	2,1
7045	Transport		30 766	27 827	-2 939	10,3
7046	Communications		1 713	2 094	381	0,8
7047	Other industries		4 388	5 137	749	1,9
7048	R&D Economic affairs		1 929	1 961	32	0,7
	Total economic affairs	d	64 081	64 275	194	23,9
705	Environmental protection	e	5 746	5 960	214	2,2
706	Housing and community amenities	f	17 598	15 525	-2 073	5,8
707	Health	g	9 906	11 061	1 155	4,1
708	Recreation, culture and religion	h	6 950	7 049	99	2,6
709	Education	i	25 862	35 463	9 601	13,2
710	Social protection	j	69 218	75 323	6 105	28,0
	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	252 844	269 148	16 304	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 2018/2019 and 2019/2020 fiscal years



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

Figure 2 shows that the largest proportion of extra-budgetary accounts and funds spending according to functional classification for the 2019/2020 fiscal year was on social protection (R75 323 million), followed by economic affairs (R64 275 million), general public services (R47 553 million), education (R35 463 million) and housing and community amenities (R15 525 million).

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	Revenue cash flows	307 847
11	Taxes	47 059
12	Social contributions	27 015
13	Grants	140 329
14	Other receipts	93 444

* 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	56 055	85 057	6 660	2 560	1 681	60 292	39 449	251 755
701	GENERAL PUBLIC SERVICES	17 176	25 852	133	0	205	0	389	43 754
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	10 211	4 413	41	0	0	0	117	14 782
7012	Foreign economic aid	0	0	0	0	63	0	0	63
7013	General services	4 225	16 057	90	0	-4	0	240	20 607
7014	Basic research	1 365	3 747	1	0	146	0	25	5 284
7015	R&D General public services	0	0	0	0	0	0	0	0
7016	General public services n.e.c.	1 375	1 635	1	0	0	0	7	3 018
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	1 184	407	0	0	0	0	0	1 591
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.	1 184	407	0	0	0	0	0	1 591
703	PUBLIC ORDER AND SAFETY	2 859	1 187	2	0	135	0	1 019	5 202
7031	Police services	433	537	0	0	0	0	1	972
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	2 426	649	2	0	135	0	1 018	4 230
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 2019/2020 fiscal year (summary) (continued)

GFS 2014 code	Functional classification	Economic classification							(21 - 28)
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL
		R million							
704	ECONOMIC AFFAIRS	13 089	31 760	4 120	2 461	20	0	2 272	53 722
7041	General economic, commercial and labour affairs	5 074	7 834	9	316	0	0	1 162	14 395
7042	Agriculture, forestry, fishing and hunting	1 111	1 459	2	101	0	0	762	3 436
7043	Fuel and energy	420	729	3	0	0	0	2	1 155
7044	Mining, manufacturing and construction	776	4 728	0	0	9	0	10	5 522
7045	Transport	2 858	11 286	4 103	2 041	12	0	299	20 599
7046	Communication	440	1 626	1	0	0	0	3	2 070
7047	Other industries	1 249	3 490	2	2	0	0	29	4 772
7048	R&D Economic affairs	1 160	608	0	0	0	0	5	1 773
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	3 125	2 453	36	0	0	0	41	5 655
7051	Waste management	33	10	0	0	0	0	0	44
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	3 029	2 404	36	0	0	0	40	5 508
7055	R&D Environmental protection	63	39	0	0	0	0	1	103
7056	Environmental protection n.e.c.	0	0	0	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	2 750	7 454	2 108	0	83	0	1 438	13 833
7061	Housing development	866	587	0	0	83	0	1 318	2 853
7062	Community development	234	59	1	0	0	0	119	413
7063	Water supply	1 556	6 615	2 107	0	0	0	1	10 279
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	94	193	1	0	0	0	1	289

* 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 – 28) TOTAL
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
		R million							
707	HEALTH	4 767	6 107	0	0	0	0	16	10 891
7072	Outpatient services	0	0	0	0	0	0	0	0
70724	Paramedical 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	4 289	5 040	0	0	0	0	15	9 344
7076	Health n.e.c.	478	1 067	0	0	0	0	2	1 546
708	RECREATION, CULTURE AND RELIGION	2 198	2 099	11	99	583	0	1 784	6 774
7081	Recreational and sporting services	868	762	0	0	583	0	1 446	3 661
7082	Cultural services	974	945	10	99	0	0	99	2 128
7083	Broadcasting and publishing services	125	102	0	0	0	0	54	281
7084	Religious and other community services	205	277	0	0	0	0	184	666
7085	R&D Recreation, culture and religion	0	0	0	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	24	14	0	0	0	0	0	38
709	EDUCATION	797	1 574	0	0	654	0	32 405	35 431
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	75	88	0	0	0	0	1	163
7094	Tertiary education	259	226	0	0	565	0	32 397	33 447
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	24	9	0	0	0	0	6	39
7098	Education n.e.c.	440	1 251	0	0	89	0	2	1 781

* 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	8 110	6 166	250	0	0	60 292	85	74 903
7101	Sickness and disability	906	719	13	0	0	3 580	0	5 218
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	1 454	926	0	0	0	17 153	0	19 533
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	125	104	0	0	0	0	50	280
7108	R&D Social protection	0	0	0	0	0	0	0	0
7109	Social protection n.e.c.	5 624	4 417	237	0	0	39 560	34	49 872

*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 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	16 865	0	4	524	17 393
701	GENERAL PUBLIC SERVICES	3 795	0	0	4	3 799
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	363	0	0	0	363
7012	Foreign economic aid	0	0	0	0	0
7013	General services	3 104	0	0	4	3 108
7014	Basic research	246	0	0	0	246
7015	R&D General public services	0	0	0	0	0
7016	General public services n.e.c.	82	0	0	0	82
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	40	0	0	0	40
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.	40	0	0	0	40
703	PUBLIC ORDER AND SAFETY	106	0	0	0	106
7031	Police services	40	0	0	0	40
7032	Fire protection services	0	0	0	0	0
7033	Law courts	66	0	0	0	66
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 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) TOTAL
R million						
704	ECONOMIC AFFAIRS	10 039	0	0	514	10 553
7041	General economic, commercial and labour affairs	1 851	0	0	0	1 851
7042	Agriculture, forestry, fishing and hunting	329	0	0	465	794
7043	Fuel and energy	34	0	0	0	34
7044	Mining, manufacturing and construction	69	0	0	0	69
7045	Transport	7 179	0	0	49	7 228
7046	Communication	24	0	0	0	24
7047	Other industries	365	0	0	0	365
7048	R&D Economic affairs	188	0	0	0	188
7049	Economic affairs	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	305	0	0	1	305
7051	Waste management	0	0	0	0	0
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	0	0	0	0	0
7054	Protection of biodiversity and landscape	295	0	0	1	296
7055	R&D Environmental protection	9	0	0	0	9
7056	Environmental protection n.e.c.	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	1 687	0	0	5	1 692
7061	Housing development	29	0	0	5	34
7062	Community development	3	0	0	0	3
7063	Water supply	1 652	0	0	0	1 652
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 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	170	0	0	0	170
7072	Outpatient services	0	0	0	0	0
70724	Paramedical 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	149	0	0	0	149
7076	Health n.e.c.	22	0	0	0	22
708	RECREATION, CULTURE AND RELIGION	272	0	4	0	275
7081	Recreational and sporting services	71	0	0	0	71
7082	Cultural services	160	0	4	0	164
7083	Broadcasting and publishing services	3	0	0	0	3
7084	Religious and other community services	38	0	0	0	38
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	1	0	0	0	1
709	EDUCATION	32	0	0	0	32
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	2	0	0	0	2
7094	Tertiary education	5	0	0	0	5
7095	Education not definable by level	0	0	0	0	0
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	2	0	0	0	2
7098	Education n.e.c.	24	0	0	0	24

* 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 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) TOTAL
		R million				
710	SOCIAL PROTECTION	420	0	0	0	420
7101	Sickness and disability	49	0	0	0	49
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	179	0	0	0	179
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	6	0	0	0	6
7108	R&D Social protection	0	0	0	0	0
7109	Social protection n.e.c.	187	0	0	0	187

* 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	648
311	Fixed assets	624
312	Inventories	0
313	Valuables	0
314	Non-produced assets	23

* 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	20 988
321	Domestic	21 398
322	Foreign	-410

* 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	-282
331	Domestic	-282
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&site=publications>

Tables

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

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 2019/2020 fiscal year based on the GFS 2014 methodology.

National and provincial extra-budgetary accounts and funds consist of 255 institutions for the 2019/2020 fiscal year (see explanatory note, pages 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 2019/2020 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, page 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) Social Housing Regulatory Authority
- 167) Water Research Commission
- 168) Water Trading Entity

g) Health

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

h) Recreation, culture and religion

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

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

i) Education

- 234) Council for Quality Assurance in General and Further Education and Training
- 235) Council on Higher Education
- 236) Education Labour Relations Council
- 237) Education, Training, and Development Practices Sector Education and Training Authority
- 238) Moses Kotane Institute
- 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.

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

Expense cash flows from operating activities and purchases of non-financial assets are classified functionally as follows:

- **General public services**

Executive and legislative organs, financial and fiscal affairs, external affairs
Foreign economic aid
General services
Basic research
R&D General public services
General public services n.e.c.
Public debt transactions (mainly interest)
Transfers of a general character between different levels of government

- **Defence**

Military defence
Civil defence
Foreign military aid
R&D Defence
Defence n.e.c.

- **Public order and safety**

Police services
Fire protection services
Law courts
Prisons
R&D Public order and safety
Public order and safety n.e.c.

- **Economic affairs**

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

- **Environmental protection**

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

- **Housing and community amenities**

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

- **Health**

Outpatient services
 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 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, page 22). 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, page 22). 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 2019. Currently the PSCC is classifying the public-sector institutions for the year ended 31 March 2020.

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 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.

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 following accounts and funds are included in the statistical release from the 2019/2020 fiscal year (new):

- 1) Moses Kotane Institute (functionally classified as education)
- 2) South African Health Products Regulatory Authority (functionally classified as health)

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

- 1) National Urban Reconstruction and Housing Agency
- 2) Rural Housing Loan Fund

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 and 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 responsibility.
Machinery and equipment	Machinery and equipment include motor vehicles, ships, aircraft, equipment and furniture. Military expenditure on machinery and equipment which could be used for civilian purposes is included.
Machinery and equipment not elsewhere classified	This category includes all machinery and equipment not classified in any of the other machinery and equipment categories. Types of assets that would be included are general and special purpose machinery; office and accounting equipment; electrical machinery; medical appliances; precision and optical instruments; furniture; watches and clocks; musical instruments; and sports goods. It also includes paintings, sculptures, other works of art or antiques and other collections of considerable value that are owned and displayed for the purpose of producing museum and similar services.
Municipality	A generic term describing the 'unit' of government in the local spheres responsible for local government in a geographically demarcated area and including district, local and metropolitan municipalities. 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 segments of it against certain social risks.

Social contributions	Social contributions are actual receipt from either employer on behalf of their employees or from employees, self-employed, or non-employed persons on their own behalf that secure entitlements 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.

Technical enquiries

Elizabeth Makhafola	Telephone number: +27 12 310 8977 Cellphone number: +27 82 888 9062 Email: ElizabethMa@statssa.gov.za
Sydney Mbowane	Telephone number: +27 12 310 2161 Cellphone number: +27 71 681 6455 Email: SydneyM@statssa.gov.za

General information

Stats SA publishes approximately 300 different statistical releases each year. It is not economically viable to produce them in more than one of South Africa's 11 official languages. Since the releases are used extensively, not only locally but also by international economic and social-scientific communities, Stats SA releases are published in English only.

Stats SA has copyright on this publication. Users may apply the information as they wish, provided that they acknowledge Stats SA as the source of the basic data wherever they process, apply, utilise, publish or distribute the data; and also that they specify that the relevant application and analysis (where applicable) result from their own processing of the data.

Advance release calendar

An advance release calendar is disseminated on www.statssa.gov.za

Stats SA products

A complete set of Stats SA publications is available at the Stats SA Library and the following libraries:

National Library of South Africa, Pretoria Division
 National Library of South Africa, Cape Town Division
 Natal Society Library, Pietermaritzburg
 Library of Parliament, Cape Town
 Bloemfontein Public Library
 Johannesburg Public Library
 Eastern Cape Library Services, Qonce
 Central Regional Library, Polokwane
 Central Reference Library, Mbombela
 Central Reference Collection, Kimberley
 Central Reference Library, Mmabatho

Stats SA also provides a subscription service.

Electronic services

A large range of data is available via online services. For more details about our electronic services, contact Stats SA's user information service at +27 12 310 8600.

Forthcoming issues

Issue

Financial statistics extra-budgetary accounts and funds for 2020/2021

Expected release date

August 2022

You can visit us on the internet at: www.statssa.gov.za

General enquiries

User information services

Telephone number: +27 12 310 8600
 Email: info@statssa.gov.za

Postal address

Private Bag X44, Pretoria, 0001

Produced by Stats SA