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STATISTICAL RELEASE

P9102

Financial statistics of extra-budgetary accounts and funds

2020/2021

Embargoed until:
31 August 2022
11:00

ENQUIRIES:
User information services
+27 12 310 8600

FORTHCOMING ISSUE:
2021/2022

EXPECTED RELEASE DATE:
August 2023

Dipalopalo tsa Aforikaborwa • Dipalopalo tsa Aforika Borwa • Ezazibalo zaseNingizimu Afrika • Tshitatistika Afrika Tshipembe • Tinhlayo Afrika-Dzonga
Statistieke Suid-Afrika • Dipalopalo tša Aforika Borwa • Telubalo zaseNingizimu Afrika • EzeeNkcukacha maNani zoMzantsi Afrika • Ilimbalobalo zeSewula Afrika

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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 R46 899 million for the 2020/2021 fiscal year.

The revenue cash flows from operating activities amounted to R293 710 million and the expense cash flows amounted to R289 892 million, resulting in a net cash inflow from operating activities of R3 818 million for the 2020/2021 fiscal year ending 31 March 2021. The net cash outflow from transactions in non-financial assets amounted to R11 329 million for the 2020/2021 fiscal year. The cash deficit for 2020/2021 was R7 511 million. The net acquisition of financial assets other than cash amounted to a cash inflow of R63 497 million for the 2020/2021 fiscal year. The net incurrence of liabilities amounted to a cash outflow of R9 087 million, resulting in a net cash inflow of R54 410 million from financing activities for the 2020/2021 fiscal year. The total net change in the stock of cash for extra-budgetary accounts and funds amounted to R46 899 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 R301 900 million from the national and provincial extra-budgetary accounts and funds for the 2020/2021 fiscal year was social protection (R123 152 million, or 40,8%), followed by economic affairs (R54 716 million or 18,1%); general public services (R44 739 million or 14,8%); education (R33 817 million or 11,2%); and health (R15 025 million or 5,0%). The smallest contributors were housing and community amenities (R11 426 million or 3,8%); recreation, culture and religion (R6 921 million or 2,3%); environmental protection (R5 838 million or 1,9%); public order and safety (R4 734 million or 1,6%); and defence (R1 530 million or 0,5%) (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 decreased by R18 342 million from R312 052 million in 2019/2020 to R293 710 million in 2020/2021. The decrease was mainly due to decreases in other receipts and grants received.

The decrease of R1 566 million in social contributions from R28 389 million in 2019/2020 to R26 823 million in 2020/2021 was mainly due to decreases in contributions received by the Unemployment Insurance Fund and the Compensation Commissioner for Occupational Diseases in Mines and Works.

The decrease of R2 427 million in taxes collected from R47 568 million in 2019/2020 to R45 141 million in 2020/2021 was mainly due to a decrease in fuel levies collected by the Road Accident Fund, and decreases in levies received from entities by the Western Cape Gambling & Racing Board and by the National Lotteries Distribution Trust Fund.

The decrease of R2 850 million in grants received from R141 046 million in 2019/2020 to R138 196 million in 2020/2021 was mainly due to decreases in transfers to the Agricultural Land Holdings Account, the National Skills Fund and South African Tourism.

The decrease of R11 498 million in other receipts from R95 049 million in 2019/2020 to R83 551 million in 2020/2021 was mainly due to a decrease in interest received by the Unemployment Insurance Fund, and decreases in cash received for goods and services by South African National Parks and the South African National Roads Agency Limited.

Expense cash flows for operating activities increased by R44 429 million from R245 463 million in 2019/2020 to R289 892 million in 2020/2021. The increase was mainly due to increases in social benefits, compensation of employees and subsidies (see Table A, p. 5).

The largest contributor to total expense cash flows for operating activities for the 2020/2021 fiscal year was social benefits (R106 175 million), followed by purchases of goods and services (R75 284 million), compensation of employees (R56 594 million), other payments (R41 619 million), interest (R5 464 million), subsidies (R2 811 million) and grants paid (R1 946 million).

The increase of R54 605 million in social benefits from R51 570 million in 2019/2020 to R106 175 million in 2020/2021 was mainly due to higher claims paid to households by the Unemployment Insurance Fund and the Compensation Fund.

The increase of R549 million in compensation of employees from R56 045 million in 2019/2020 to R56 594 million in 2020/2021 was mainly due to increases in compensation of employees by the National Health Laboratory Service, the Compensation Fund and by the Water Trading Entity.

The increase of R280 million in subsidies paid from R2 531 million in 2019/2020 to R2 811 million in 2020/2021 was due to increased subsidies paid by the Gautrain Management Agency, the National Film and Video Foundation and the Gauteng Cradle of Humankind Trading Entity.

The increase of R148 million in grants paid from R1 798 million in 2019/2020 to R1 946 million in 2020/2021 was mainly due to an increase in transfer payments by the Road Traffic Management Corporation, the Registration of Deeds Trading Account and the African Renaissance and International Co-operation Fund.

The decrease of R689 million in interest paid from R6 153 million in 2019/2020 to R5 464 million in 2020/2021 was mainly due to decreased interest payments by the South African National Roads Agency Limited and the Water Trading Entity.

The decrease of R1 242 million in other payments from R42 861 million in 2019/2020 to R41 619 million in 2020/2021 was mainly due to decreased capital transfers to non-profit institutions serving households by the Social Housing Regulatory Authority, and a decreased transfer payment to households by the National Skills Fund and the National Student Financial Aid Scheme.

The decrease of R9 222 million in purchases of goods and services from R84 506 million in 2019/2020 to R75 284 million in 2020/2021 was mainly due to a decrease in cash payments by the South African National Roads Agency Limited, the Property Management Trading Entity and the Road Accident Fund.

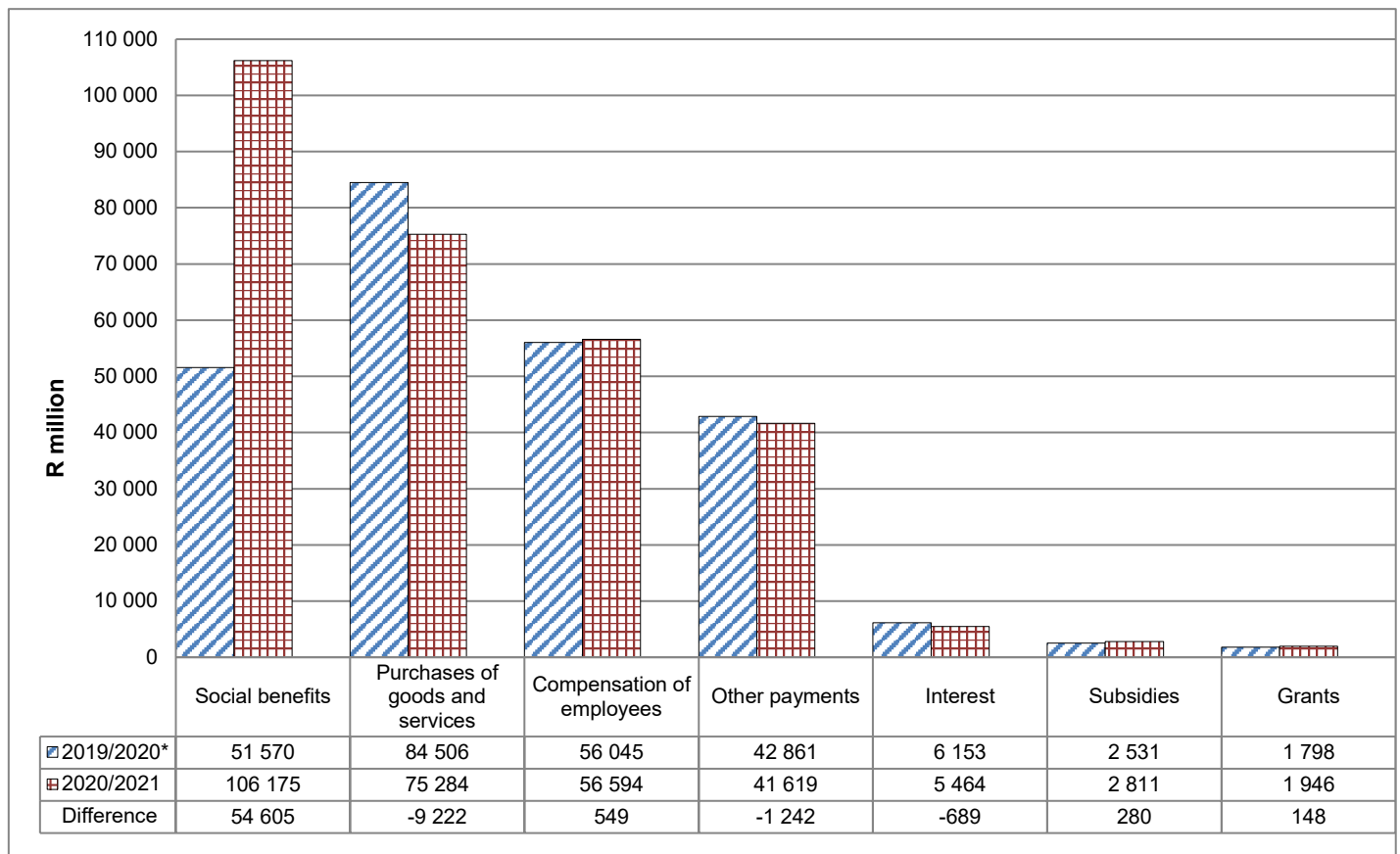
The net cash flows from investment in non-financial assets decreased by R3 928 million from R15 257 million in 2019/2020 to R11 329 million in 2020/2021. The decrease can mainly be attributed to decreased capital expenditure on road construction by the South African National Roads Agency Limited, decreased spending on buildings other than dwellings by the Property Management Trading Entity and the East London Industrial Development Zone.

Table A - Economic classification of statement of sources and uses of cash of extra-budgetary accounts and funds for the 2019/2020 and 2020/2021 fiscal years (summary)¹

GFS 2014 code	Economic classification of sources and uses of cash	2019/2020 ²	2020/2021	Difference between 2019/2020 and 2020/2021
		R million		
	Cash flows from operating activities:			
	Revenue cash flows a	312 052	293 710	-18 342
11	Taxes	47 568	45 141	-2 427
12	Social contributions	28 389	26 823	-1 566
13	Grants	141 046	138 196	-2 850
14	Other receipts	95 049	83 551	-11 498
	Expense cash flows b	245 463	289 892	44 429
21	Compensation of employees	56 045	56 594	549
22	Purchases of goods and services	84 506	75 284	-9 222
24	Interest	6 153	5 464	-689
25	Subsidies	2 531	2 811	280
26	Grants	1 798	1 946	148
27	Social benefits	51 570	106 175	54 605
28	Other payments	42 861	41 619	-1 242
	<i>Net cash flow from operating activities: inflow / (outflow) (a-b)=c</i>	<i>66 589</i>	<i>3 818</i>	<i>-62 771</i>
	Cash flows from transactions in non-financial assets:			
	Net cash flow from investments in non-financial assets³ d	15 257	11 329	-3 928
611	Fixed assets	14 752	11 105	-3 647
612	Inventories	0	0	0
613	Valuables	4	3	-1
614	Non-produced assets	501	222	-279
	<i>Cash surplus / (deficit) (c-d)=e</i>	<i>51 332</i>	<i>-7 511</i>	
	Cash flows from financing activities:			
	Net acquisition of financial assets other than cash:			
	outflow / (inflow) f	26 405	-63 497	
321	Domestic	26 815	-61 683	
322	Foreign	-410	-1 814	
	Net incurrence of liabilities: cash inflow / (outflow) g	-4 559	-9 087	
331	Domestic	-4 559	-9 087	
332	Foreign	0	0	
	<i>Net cash flow from financing activities: inflow / (outflow) (g-f)=h</i>	<i>-30 964</i>	<i>54 410</i>	
	Net change in the stock of cash (h+e)=i	20 368	46 899	

¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.² Revised since the previous publication.³ The net cash outflow from investment in non-financial assets (R11 329 million) is equal to purchases of non-financial assets (R12 008 million) minus sales of non-financial assets (R678 million). The total amounts for purchases and sales of non-financial assets are shown, respectively, in the disaggregated tables available on the Stats SA website.

Figure 1 - Economic classification of expense cash flows for operating activities for the 2019/2020 and 2020/2021 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 2019/2020 and 2020/2021 fiscal years. In 2020/2021, the largest extra-budgetary cash payments were social benefits (R106 175 million), followed by purchases of goods and services (R75 284 million), compensation of employees (R56 594 million), and other payments (R41 619 million).

Table B - Economic classification of cash outflows (purchases) from investment in non-financial assets for the 2019/2020 and 2020/2021 fiscal years (summary)¹

GFS 2014 code	Cash flows from transactions in non-financial assets	2019/2020 ²	2020/2021	Difference between 2019/2020 and 2020/2021
		R million		
61	Purchases of non-financial assets: (b+r+s+t) = a	15 686	12 008	-3 678
611	Fixed assets: (c+d+i+q) = b	15 157	11 782	-3 374
6111	Buildings and structures: c	11 550	7 977	-3 572
61111	Dwellings	1	0	0
61112	Buildings other than dwellings	6 210	4 672	-1 537
61113	Other structures	5 339	3 305	-2 034
61114	Land improvements	0	0	0
6112	Machinery and equipment: (e+f) = d	2 576	2 887	311
61121	Transport equipment e	811	987	176
61122	Machinery and equipment other than transport equipment: (g+h) = f	1 765	1 900	135
611221	Information, computer and telecommunications equipment g	818	904	86
611222	Machinery and equipment not elsewhere classified: h	947	996	49
6112221	Office furniture (and domestic furniture)	184	145	-39
6112222	Other machinery and equipment	763	851	88
6112223	Books	0	0	0
6113	Other fixed assets: (j+k) = i	1 031	918	-113
61131	Cultivated biological resources: j	0	0	0
611311	Animal resources yielding repeat products	0	0	0
611312	Tree, crop, and plant resources yielding repeat products	0	0	0
61132	Intellectual property products: (l+m+n+o+p) = k	1 031	918	-113
611321	Research and development l	0	0	0
611322	Mineral exploration and evaluation m	0	0	0
611323	Computer software and databases: n	1 024	911	-113
6113231	Computer software	1 023	906	-117
6113232	Databases	1	5	4
611324	Entertainment, literary, and artistic originals o	7	7	0
611325	Other intellectual property products p	0	0	0
6114	Weapons systems q	0	0	0
612	Inventories r	0	0	0
613	Valuables s	4	3	-1
614	Non-produced assets t	524	222	-302

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 (R7 977 million), followed by machinery and equipment (R2 887 million), other fixed assets (R918 million) and non-produced assets (R222 million) for the 2020/2021 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 R40 751 million from R261 149 million in 2019/2020 to R301 900 million in the 2020/2021 fiscal year.

The increase of R55 208 million in cash payments for social protection from R67 944 million in 2019/2020 to R123 152 million in 2020/2021 was mainly due to increased social benefits paid to beneficiaries by the Unemployment Insurance Fund and the Compensation Fund, the surrender of funds to National Treasury, as well as cash payments for operating activities by the South African Social Security Agency.

The increase of R3 964 million in cash payments for health from R11 061 million in 2019/2020 to R15 025 million in 2020/2021 was mainly due to increased cash payments for operating expenditure by the National Health Laboratory Service, the Health and Welfare Sector Education and Training Authority and the South African Health Products Regulatory Authority.

The increase of R93 million in cash payments for foreign economic aid from R63 million in 2019/2020 to R156 million in 2020/2021 was due to cash disbursements to international institutions by the African Renaissance and International Co-operation Fund.

The decrease of R32 million in cash payments for research and development on economic affairs from R1 961 million in 2019/2020 to R1 929 million in 2020/2021 was mainly due to decreased cash payments by the Agricultural Research Council.

The decrease in cash payments for environmental protection of R94 million from R5 932 million in 2019/2020 to R5 838 million in 2020/2021 was mainly due to decreased cash payments by the KwaZulu-Natal Nature Conservation Board, South African National Parks and the Western Cape Nature Conservation Board.

The decrease of R101 million in cash payments for defence from R1 631 million in 2019/2020 to R1 530 million in 2020/2021 was mainly due to decreased cash payments for operating expenditure by the Armaments Corporation of South Africa.

The decrease of R103 million in cash payments for police from R1 062 million in 2019/2020 to R959 million in 2020/2021 was mainly due to decreased cash payments by the Safety and Security Sector Education and Training Authority and the surrender of funds to National Treasury by the Financial Intelligence Centre.

The decrease of R208 million in cash payments for communications from R3 725 million in 2019/2020 to R3 517 million in 2020/2021 was mainly due to decreased operating expenditure by the Universal Service and Access Fund, the Media, Information and Communication Technologies Sector Education and Training Authority and the National Electronic Media Institute of South Africa.

The decrease of R252 million in cash payments for agriculture, forestry, fishing and hunting from R4 230 million in 2019/2020 to R3 978 million in 2020/2021 was mainly due to decreased operating expenditure by the Agriculture Sector Education and Training Authority, the surrender of funds to the National Revenue Fund by the Office of the Valuer-General and decreased cash payments for land by the Agricultural Land Holdings Account.

The decrease of R352 million in cash payments for fuel and energy from R1 189 million in 2019/2020 to R837 million in 2020/2021 was mainly due to decreased cash payments by the Energy and Water Sector Education and Training Authority, the National Energy Regulator of South Africa and the National Nuclear Regulator.

The decrease of R384 million in cash payments for law courts from R4 160 million in 2019/2020 to R3 776 million in 2020/2021 was mainly due to decreased transfer payments by the Guardian's Fund and decreased operating expenditure by the Special Investigating Unit and the Companies Tribunal.

The decrease of R522 million in cash payments for basic research from R5 642 million in 2019/2020 to R5 120 million in 2020/2021 was mainly due to decreased cash payments by the National Research Foundation, the South African National Space Agency and the Academy of Science South Africa.

The decrease of R574 million in cash payments for housing and community amenities from R12 000 million in 2019/2020 to R11 426 million in 2020/2021 was mainly due to decreased operating expenditure by the Housing Development Agency, the Gauteng Partnership Fund and the National Home Builders Registration Council.

The decrease of R717 million in cash payments for executive and legislative organs, financial and fiscal affairs, and external affairs from R15 128 million in 2019/2020 to R14 411 million in 2020/2021 was mainly due to decreased cash payments by the Auditor-General of South Africa, the Financial and Accounting Services Sector Education and Training Authority and the South African Revenue Service.

The decrease of R801 million in cash payments for general public services n.e.c. from R3 068 million in 2019/2020 to R2 267 million in 2020/2021 was mainly due to decreased cash payments by the Independent Electoral Commission of South Africa and the Municipal Infrastructure Support Agency.

The decrease of R913 million in cash payments for education from R34 730 million in 2019/2020 to R33 817 million in 2020/2021 was mainly due to decreased transfer payments to households by the National Student Financial Aid Scheme, decreased operating expenditure by the Education, Training and Development Practices Sector Education and Training Authority and decreased transfer payments to higher education institutions by the National Skills Fund.

The decrease of R995 million in cash payments for recreation, culture and religion from R7 916 million in 2019/2020 to R6 921 million in 2020/2021 was due to decreased transfer payments to non-profit institutions serving households by the National Lotteries Distribution Trust Fund, the surrender of funds to the Provincial Revenue Fund by the Western Cape Gambling and Racing Board and decreased cash payments by the Robben Island Museum.

The decrease of R1 201 million in cash payments for mining, manufacturing and construction from R5 591 million in 2019/2020 to R4 390 million in 2020/2021 was mainly due to decreased cash payments for operating expenditure by the Construction Education and Training Authority, the Chemical Industries Education and Training Authority and the Manufacturing, Engineering and Related Services Sector Education and Training Authority.

The decrease of R1 499 million in cash payments for other industries from R5 146 million in 2019/2020 to R3 647 million in 2020/2021 was mainly due to decreased operating expenditure by South African Tourism, decreased operating and capital expenditure by the Dube Trade Port Corporation and decreased operating expenditure by the Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority.

The decrease of R2 266 million in cash payments for general services from R25 051 million in 2019/2020 to R22 785 million in 2020/2021 can mainly be ascribed to decreased operating expenditure by the Property Management Trading Entity, the Government Printing Works and the Local Government Sector Education and Training Authority.

The decrease of R3 170 million in cash payments for general economic, commercial and labour affairs from R16 512 million in 2019/2020 to R13 342 million in 2020/2021 was mainly due to decreased operating expenditure by the National Skills Fund and the Services Sector Education and Training Authority and decreased cash payments for capital expenditure by the East London Industrial Development Zone.

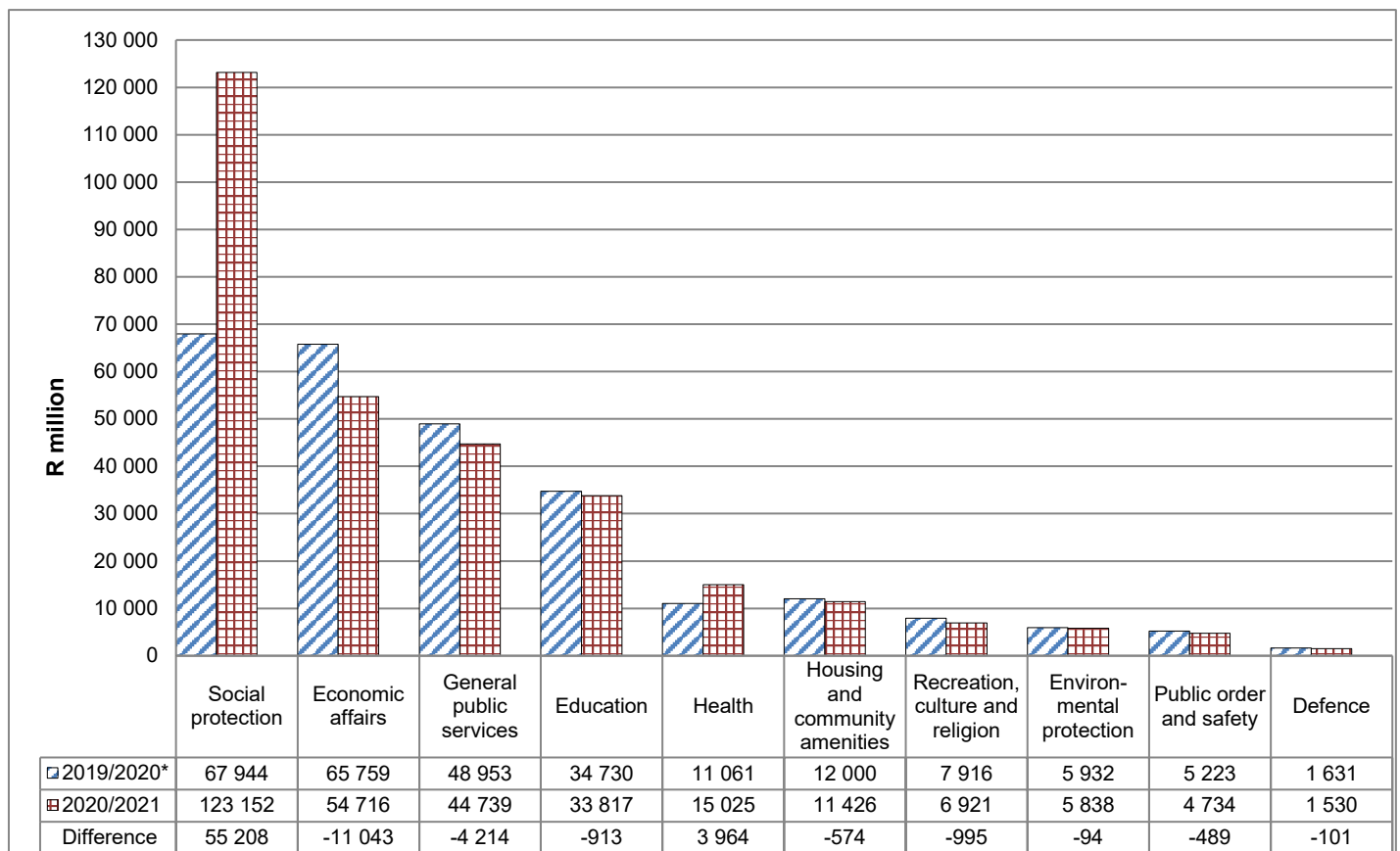
The decrease of R4 330 million in cash payments for transport from R27 406 million in 2019/2020 to R23 076 million in 2020/2021 was mainly due to a decrease in cash paid for capital expenditure by the South African National Roads Agency Limited and the Roads Agency Limpopo and the surrender of funds to the National Revenue Fund by the Driving Licence Card Trading Account.

Table C - Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets for the 2019/2020 and 2020/2021 fiscal years (summary)¹

GFS 2014 code	Functional classification	2019/2020 ²	2020/2021	Difference between 2019/2020 and 2020/2021	Percentage of total cash payments 2020/2021
		R million			%
701	General public services a	48 953	44 739	-4 214	14,8
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	15 128	14 411	-717	4,8
7012	Foreign economic aid	63	156	93	0,1
7013	General services	25 051	22 785	-2 266	7,5
7014	Basic research	5 642	5 120	-522	1,7
7015	R&D General public services	0	0	0	0,0
7016	General public services n.e.c. ³	3 068	2 267	-801	0,8
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 b	1 631	1 530	-101	0,5
703	Public order and safety c	5 223	4 734	-489	1,6
7031	Police	1 062	959	-103	0,3
7032	Fire protection services	0	0	0	0,0
7033	Law courts	4 160	3 776	-384	1,3
7034	Prisons	0	0	0	0,0
7035	R&D Public order and safety	0	0	0	0,0
7036	Public order and safety n.e.c.	0	0	0	0,0
704	Economic affairs d	65 759	54 716	-11 043	18,1
7041	General economic, commercial and labour affairs	16 512	13 342	-3 170	4,4
7042	Agriculture, forestry, fishing and hunting	4 230	3 978	-252	1,3
7043	Fuel and energy	1 189	837	-352	0,3
7044	Mining, manufacturing and construction	5 591	4 390	-1 201	1,5
7045	Transport	27 406	23 076	-4 330	7,6
7046	Communications	3 725	3 517	-208	1,2
7047	Other industries	5 146	3 647	-1 499	1,2
7048	R&D Economic affairs	1 961	1 929	-32	0,6
7049	Economic affairs n.e.c.	0	0	0	0,0
705	Environmental protection e	5 932	5 838	-94	1,9
706	Housing and community amenities f	12 000	11 426	-574	3,8
707	Health g	11 061	15 025	3 964	5,0
708	Recreation, culture and religion h	7 916	6 921	-995	2,3
709	Education i	34 730	33 817	-913	11,2
710	Social protection j	67 944	123 152	55 208	40,8
	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	261 149	301 900	40 751	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 2019/2020 and 2020/2021 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 2020/2021 fiscal year was on social protection (R123 152 million), followed by economic affairs (R54 716 million), general public services (R44 739 million), education (R33 817 million), health (R15 025 million) and housing and community amenities (R11 426 million).

Risenga Maluleke
Statistician-General

Table 1 - Economic classification of revenue cash flows from operating activities for the 2020/2021* fiscal year (summary)

GFS 2014 code	Economic classification	R million
1	Revenue cash flows	293 710
11	Taxes	45 141
12	Social contributions	26 823
13	Grants	138 196
14	Other receipts	83 551

*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 2020/2021* 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	TOTAL (21 - 28)
		R million							
70	GENERAL GOVERNMENT SERVICES	56 594	75 284	5 464	2 811	1 946	106 175	41 619	289 892
701	GENERAL PUBLIC SERVICES	16 822	23 658	47	0	310	0	211	41 048
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	9 825	3 823	44	0	0	0	85	13 777
7012	Foreign economic aid	0	0	0	0	156	0	0	156
7013	General services	4 473	15 525	1	0	5	0	48	20 050
7014	Basic research	1 316	3 392	1	0	149	0	43	4 900
7015	R&D General public services	0	0	0	0	0	0	0	0
7016	General public services n.e.c.	1 210	918	1	0	0	0	35	2 164
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	1 221	253	0	0	0	0	0	1 474
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.	1 221	253	0	0	0	0	0	1 474
703	PUBLIC ORDER AND SAFETY	2 924	1 014	2	0	0	0	678	4 619
7031	Police services	439	463	0	0	0	0	32	934
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	2 485	551	2	0	0	0	646	3 685
7034	Prisons	0	0	0	0	0	0	0	0
7035	R&D Public order and safety	0	0	0	0	0	0	0	0
7036	Public order and safety n.e.c.	0	0	0	0	0	0	0	0

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

Table 2 - Economic and functional classification of expense cash flows for operating activities for the 2020/2021* fiscal year (summary)(continued)

GFS 2014 code	Functional classification	Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
		R million							
704	ECONOMIC AFFAIRS	13 178	23 902	3 524	2 663	488	0	4 878	48 633
7041	General economic, commercial and labour affairs	5 056	5 117	14	269	137	0	1 236	11 828
7042	Agriculture, forestry, fishing and hunting	1 093	1 202	1	74	110	0	1 218	3 698
7043	Fuel and energy	440	377	1	0	0	0	2	820
7044	Mining, manufacturing and construction	814	3 416	0	0	3	0	6	4 239
7045	Transport	2 871	10 155	3 505	2 314	147	0	173	19 166
7046	Communication	422	908	1	0	0	0	2 162	3 493
7047	Other industries	1 176	2 276	1	6	3	0	74	3 536
7048	R&D Economic affairs	1 304	451	0	0	90	0	7	1 852
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	3 120	2 157	29	0	0	0	58	5 365
7051	Waste management	34	12	0	0	0	0	0	46
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	3 025	2 108	29	0	0	0	53	5 215
7055	R&D Environmental protection	61	37	0	0	0	0	5	103
7056	Environmental protection n.e.c.	0	0	0	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	2 900	5 437	1 759	0	178	0	992	11 266
7061	Housing development	811	601	1	0	48	0	886	2 348
7062	Community development	275	69	0	0	0	0	105	449
7063	Water supply	1 717	4 583	1 757	0	130	0	1	8 188
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	98	183	0	0	0	0	0	281
7066	Housing and community amenities n.e.c.	0	0	0	0	0	0	0	0

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

Table 2 - Economic and functional classification of expense cash flows for operating activities for the 2020/2021* fiscal year (summary)(continued)

GFS 2014 code	Functional classification	Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
		R million							
707	HEALTH	5 028	9 509	0	0	0	0	16	14 553
7071	Medical products, appliances, and equipment	0	0	0	0	0	0	0	0
7072	Outpatient 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	4 528	8 310	0	0	0	0	12	12 851
7076	Health n.e.c.	500	1 199	0	0	0	0	4	1 703
708	RECREATION, CULTURE AND RELIGION	2 226	1 572	6	148	501	0	2 250	6 703
7081	Recreational and sporting services	894	611	0	0	501	0	1 706	3 712
7082	Cultural services	981	663	6	148	0	0	260	2 058
7083	Broadcasting and publishing services	128	109	0	0	0	0	66	303
7084	Religious and other community services	198	173	0	0	0	0	218	590
7085	R&D Recreation, cultural and religion	0	0	0	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	25	16	0	0	0	0	0	41
709	EDUCATION	815	1 201	1	0	469	0	31 281	33 767
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	66	42	0	0	0	0	1	108
7094	Tertiary education	251	161	0	0	392	0	31 263	32 067
7095	Education not definable by level	0	0	0	0	0	0	0	0
7096	Subsidiary services to education	0	0	0	0	0	0	0	0
7097	R&D Education	51	13	0	0	0	0	15	80
7098	Education n.e.c.	447	986	0	0	77	0	2	1 512

*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 2020/2021* fiscal year (summary)(concluded)

		Economic classification							
GFS 2014 code	Functional classification	21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
		R million							
710	SOCIAL PROTECTION	8 359	6 579	96	0	0	106 175	1 255	122 464
7101	Sickness and disability	1 023	525	34	0	0	4 361	0	5 942
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	1 488	1 468	0	0	0	66 522	0	69 478
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	129	48	0	0	0	0	118	294
7108	R&D Social protection	0	0	0	0	0	0	0	0
7109	Social protection n.e.c.	5 720	4 538	62	0	0	35 292	1 137	46 749

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

Table 3 – Economic and functional classification of the cash outflows (purchases) from investment in non-financial assets for the 2020/2021* fiscal year (summary)

GFS 2014 code		Functional classification	Economic classification				
			611 Fixed assets	612 Inventories	613 Valuables	614 Non- produced assets	TOTAL (611 - 614)
			R million				
70	GENERAL GOVERNMENT SERVICES	11 783	0	3	222	12 008	
701	GENERAL PUBLIC SERVICES	3 691	0	0	0	3 691	
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	634	0	0	0	634	
7012	Foreign economic aid	0	0	0	0	0	
7013	General services	2 735	0	0	0	2 735	
7014	Basic research	220	0	0	0	220	
7015	R&D General public services	0	0	0	0	0	
7016	General public services n.e.c.	103	0	0	0	103	
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	56	0	0	0	56	
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.	56	0	0	0	56	
703	PUBLIC ORDER AND SAFETY	114	0	0	1	115	
7031	Police services	24	0	0	0	24	
7032	Fire protection services	0	0	0	0	0	
7033	Law courts	90	0	0	1	91	
7034	Prisons	0	0	0	0	0	
7035	R&D Public order and safety	0	0	0	0	0	
7036	Public order and safety n.e.c.	0	0	0	0	0	

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

Table 3 – Economic and functional classification of the cash outflows (purchases) from investment in non-financial assets for the 2020/2021* fiscal year (summary) (continued)

GFS 2014 code		Functional classification	Economic classification				
			611 Fixed assets	612 Inventories	613 Valuables	614 Non- produced assets	TOTAL (611 - 614)
			R million				
704	ECONOMIC AFFAIRS	5 890	0	0	193	6 083	
7041	General economic, commercial and labour affairs	1 512	0	0	1	1 513	
7042	Agriculture, forestry, fishing and hunting	94	0	0	186	280	
7043	Fuel and energy	17	0	0	0	17	
7044	Mining, manufacturing and construction	150	0	0	1	151	
7045	Transport	3 905	0	0	5	3 910	
7046	Communication	24	0	0	0	24	
7047	Other industries	111	0	0	0	111	
7048	R&D Economic affairs	77	0	0	0	77	
7049	Economic affairs n.e.c.	0	0	0	0	0	
705	ENVIRONMENTAL PROTECTION	466	0	0	7	473	
7051	Waste management	2	0	0	0	2	
7052	Waste water management	0	0	0	0	0	
7053	Pollution abatement	0	0	0	0	0	
7054	Protection of biodiversity and landscape	456	0	0	7	463	
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	157	0	0	3	160	
7061	Housing development	17	0	0	3	20	
7062	Community development	4	0	0	0	4	
7063	Water supply	135	0	0	0	135	
7064	Street lighting	0	0	0	0	0	
7065	R&D Housing and community amenities	0	0	0	0	0	
7066	Housing and community amenities n.e.c.	0	0	0	0	0	

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

Table 3 – Economic and functional classification of the cash outflows (purchases) from investment in non-financial assets for the 2020/2021* fiscal year (summary) (continued)

GFS 2014 code		Functional classification	Economic classification				
			611 Fixed assets	612 Inventories	613 Valuables	614 Non- produced assets	TOTAL (611 - 614)
			R million				
707	HEALTH	472	0	0	0	472	
7071	Medical products, appliances, and equipment	0	0	0	0	0	
7072	Outpatient 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	443	0	0	0	443	
7076	Health n.e.c.	29	0	0	0	29	
708	RECREATION, CULTURE AND RELIGION	198	0	3	17	218	
7081	Recreational and sporting services	75	0	0	17	92	
7082	Cultural services	85	0	3	0	88	
7083	Broadcasting and publishing services	5	0	0	0	5	
7084	Religious and other community services	30	0	0	0	30	
7085	R&D Recreation, cultural and religion	0	0	0	0	0	
7086	Recreation, culture and religion n.e.c.	2	0	0	0	2	
709	EDUCATION	51	0	0	0	51	
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	1	0	0	0	1	
7094	Tertiary education	3	0	0	0	3	
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	5	0	0	0	5	
7098	Education n.e.c.	42	0	0	0	42	

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

Table 3 – Economic and functional classification of the cash outflows (purchases) from investment in non-financial assets for the 2020/2021* fiscal year (summary) (concluded)

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non- produced assets	TOTAL (611 - 614)
		R million				
710	SOCIAL PROTECTION	688	0	0	0	688
7101	Sickness and disability	48	0	0	0	48
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	372	0	0	0	372
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	4	0	0	0	4
7108	R&D Social protection	0	0	0	0	0
7109	Social protection n.e.c.	265	0	0	0	265

*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 2020/2021* fiscal year (summary)

GFS 2014 code	Economic classification	R million
31	Sales of non-financial assets	678
311	Fixed assets	678
312	Inventories	0
313	Valuables	0
314	Non-produced assets	0

*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 2020/2021* fiscal year (summary)

GFS 2014 code	Economic classification	R million
32	Net acquisition of assets other than cash	-63 497
321	Domestic	-61 683
322	Foreign	-1 814

*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 2020/2021* fiscal year (summary)

GFS 2014 code	Economic classification	R million
33	Net incurrence of liabilities	-9 087
331	Domestic	-9 087
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 2020/2021 fiscal year
Table 2	Economic and functional classification of expense cash flows for operating activities for the 2020/2021 fiscal year
Table 3	Economic and functional classification of the cash outflows (purchases) from investment in non-financial assets for the 2020/2021 fiscal year
Table 4	Economic classification of the cash inflows (sales) from investment in non-financial assets for the 2020/2021 fiscal year
Table 5	Economic classification of the net acquisition of financial assets other than cash for the 2020/2021 fiscal year
Table 6	Economic classification of the net incurrence of liabilities for the 2020/2021 fiscal year
Table 7	Economic and functional classification of expense cash flows for operating activities for the 2020/2021 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 2020/2021 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 2020/2021 fiscal year based on the GFS 2014 methodology.

National and provincial extra-budgetary accounts and funds consist of 254 institutions for the 2020/2021 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 2020/2021 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 Agency
- 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
- 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) Mpumalanga Tourism and Parks Agency
- 102) National Agricultural Marketing Council
- 103) National Consumer Commission
- 104) National Consumer Tribunal
- 105) National Credit Regulator
- 106) National Economic Development and Labour Council
- 107) National Electronic Media Institute of South Africa
- 108) National Energy Regulator of South Africa

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

e) Environmental protection

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

f) Housing and community amenities

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

- 165) Social Housing Regulatory Authority
- 166) Water Research Commission
- 167) Water Trading Entity

g) Health

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

h) Recreation, culture and religion

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

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

i) Education

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

j) Social protection

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

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).

Expenditure 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

- **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**

Medical products, appliances, and equipment Outpatient services
Hospital services
Public health services
R&D Health
Health n.e.c.

- **Recreation, culture and religion**

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

- **Education**

Pre-primary and primary education
Secondary education
Post-secondary non-tertiary education
Tertiary education
Education not definable by level
Subsidiary services to education
R&D Education
Education n.e.c.

- **Social protection**

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

Individual and collective services

The disaggregated data (Tables 1 to 8) also include tables in which government consumption expenditure is split into individual and collective services (see Table 7 as listed in Annexure A, p. 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, p. 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 has taken place for the year ended 31 March 2020. Currently the PSCC is classifying the public-sector institutions for the year ended 31 March 2021.	
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>
	P9119.4	<i>Financial statistics of consolidated general government; and</i>
	P9119.3	<i>Financial statistics of national government;</i>
	P9121	<i>Financial statistics of provincial government.</i>
Symbols and abbreviations	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
	SACU	Southern African Custom Union
	SARB	South African Reserve Bank
	SNA	System of National Accounts, 2008
	StatsSA	Statistics South Africa
Revisions	Figures for 2020/2021 should be regarded as preliminary, and may be revised. Revisions to 2019/2020 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 2019/2020 classified information is generally comparable with the 2020/2021 information. Additional detail in terms of the GFSM 2014 is available on the Stats SA website (or on request).	
	The following account and fund was previously included but is now excluded from the current tables (merged):	
	1) Mjindi farming	

Glossary

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 obliges 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), including tertiary education as contemplated in schedule 4 of the Constitution.
Higher education institutions	Any institution providing higher education on full-time, part-time or distance basis, and which is (a) merged, established or deemed to be established as a public higher education institution under this Act; (b) declared as a public higher education institution under this Act; or (c) registered or [conditionally] provisionally registered as a private higher education institution. See Higher Education Act as amended (Section 1 of Act No.63, 2002).
Households	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 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.
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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.

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Issue
Financial statistics of extra-budgetary
accounts and funds for 2021/2022

Expected release date
August 2023

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Produced by Stats SA