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## Key findings

### **The net change in the stock of cash from the national government and donor funds amounted to a decrease of R23 404 million for the 2015/2016 fiscal year.**

The revenue cash flows from operating activities amounted to R1 119 485 million and the expense cash flows amounted to R1 279 678 million, resulting in a net cash outflow from operating activities of R160 193 million for the 2015/2016 fiscal year ending 31 March 2016. The net cash outflow from transactions in non-financial assets amounted to R18 454 million for the 2015/2016 fiscal year. The cash deficit for 2015/2016 was R178 647 million. The net acquisition of financial assets other than cash amounted to a cash outflow of R125 million for the 2015/2016 fiscal year. The net incurrence of liabilities amounted to R155 368 million, resulting in a net cash inflow of R155 243 million from financing activities for the 2015/2016 fiscal year. The total net change in the stock of cash for national government amounted to a decrease of R23 404 million (see Table A, p. 6, Figure 1, p. 7).

The largest contributor to the total cash payments for operating activities and purchases of non-financial assets of R1 298 255 million from the national government and donor funds for the 2015/2016 fiscal year was transfers of a general character between different levels of government (R446 978 million or 34,4%) (mainly to provincial governments to defray their expenditure on general government services), followed by social protection (R140 592 million or 10,8%) and public order and safety (R116 470 million or 9,0%) (see Table B, p. 13, Figure 5, p. 14).

## **Cash receipts from operating activities, cash payments 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. Seven main economically classified cash payments for operating activity categories exist: compensation of employees; purchases of goods and services; interest; subsidies; grants; social benefits; and other payments.

The revenue cash flows from operating activities increased by R112 243 million from R1 007 242 million in 2014/2015 to R1 119 485 million in 2015/2016, mainly due to an increase in taxes collected and other receipts.

The largest contributor to the total revenue for the 2015/2016 fiscal year was taxes (R1 069 983 million), followed by other receipts (R47 150 million) and grants received (R2 352 million).

The increase of R83 688 million in taxes collected from R986 295 million in 2014/2015 to R1 069 983 million in 2015/2016 was mainly due to increases in taxes payable by individuals, value-added taxes and taxes payable by corporations and other enterprises.

The expense cash flows for operating activities increased by R110 361 million from R1 169 317 million in 2014/2015 to R1 279 678 million in 2015/2016, mainly due to an increase in grants and other payments.

The largest contributor to total expenses for operating activities for the 2015/2016 fiscal year was grants (R731 954 million), followed by compensation of employees (R137 284 million), social benefits (R132 503 million), interest (R128 910 million), other payments (R72 599 million), purchases of goods and services (R65 866 million), and subsidies (R10 564 million) (see Table A, p. 6, Figure 1, p. 7).

The increase of R46 034 million in grants from R685 919 million in 2014/2015 to R731 953 million in 2015/2016 was mainly due to an increase in transfers from national government to provincial governments and to municipalities.

The increase of R26 735 million in other payments from R45 864 million in 2014/2015 to R72 599 million in 2015/2016 was mainly due to an increase in capital transfers to non-financial public corporations by the Department of Public Enterprises and the Department of Transport.

The increase of R14 103 million in interest from R114 807 million in 2014/2015 to R128 910 million in 2015/2016 was mainly due to an increase in interest paid on public debt.

The increase of R13 876 million in compensation of employees from R123 408 million in 2014/2015 to R137 284 million in 2015/2016 was mainly due to an increase in compensation of employees relating to a shift of the Technical and Vocational Education and Training and Community Education and Training function (formerly known as Adult Basic Education and Training) from the provincial government to the Department of Higher Education and Training. The increase in compensation of employees was also due to increased cash payments by the Department of Police and the Department of Defence.

The increase of R8 758 million in social benefits from R123 745 million in 2014/2015 to R132 503 million in 2015/2016 was mainly due to an increase in payments of social grants to households by the Department of Social Development.

The increase of R2 211 million from transactions in non-financial assets from R16 243 million in 2014/2015 to R18 454 million in 2015/2016 was mainly due to increases in capital expenditure by the Department of Water and Sanitation and the Department of Health.

The increase of R688 million in purchases of goods and services from R65 178 million in 2014/2015 to R65 866 million in 2015/2016 was mainly due to an increase in purchases of goods and services by the Department of Police, the Department of Cooperative Governance and Traditional Affairs and the Department of Health.

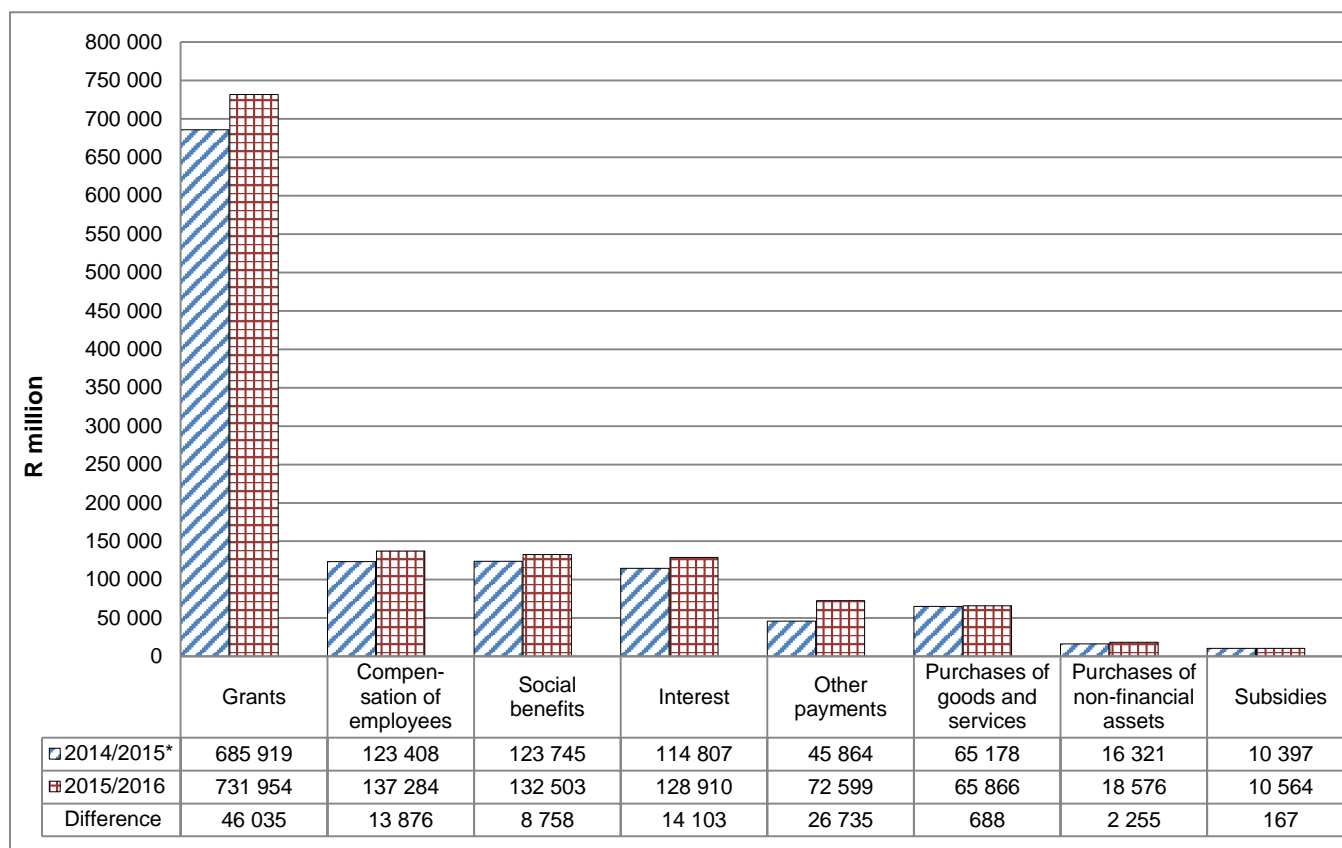
The increase of R167 million in subsidies paid from R10 397 million in 2014/2015 to R10 564 million in 2015/2016 was mainly due to an increase in subsidies paid to non-financial public corporations by the Department of Transport.

**Table A - Economic classification of statement of sources and uses of cash of national government for the 2014/2015 and 2015/2016 fiscal years (summary)<sup>1</sup>**

| GFS<br>2014<br>code | Economic classification of sources and uses of cash                                     | 2014/2015 <sup>2</sup> | 2015/2016      | Change<br>between<br>2014/<br>2015 and<br>2015/<br>2016 |
|---------------------|---|------------------------|----------------|---|
|                     |   |                        |                |   |
|                     | <b>Cash flows from operating activities:</b>  |                        |                |   |
|                     | Revenue cash flows <b>a</b>   | 1 007 242              | 1 119 485      | 112 243   |
| 11                  | Taxes   | 986 295                | 1 069 983      | 83 688  |
| 12                  | Social contributions  | 0                      | 0              | 0   |
| 13                  | Grants  | 1 837                  | 2 352          | 515   |
| 14                  | Other receipts  | 19 110                 | 47 150         | 28 040  |
|                     | Expense cash flows <b>b</b>   | 1 169 317              | 1 279 678      | 110 361   |
| 21                  | Compensation of employees   | 123 408                | 137 284        | 13 876  |
| 22                  | Purchases of goods and services   | 65 178                 | 65 866         | 688   |
| 24                  | Interest  | 114 807                | 128 910        | 14 103  |
| 25                  | Subsidies   | 10 397                 | 10 564         | 167   |
| 26                  | Grants  | 685 919                | 731 954        | 46 034  |
| 27                  | Social benefits   | 123 745                | 132 503        | 8 758   |
| 28                  | Other payments  | 45 864                 | 72 599         | 26 735  |
|                     | <i>Net cash flow from operating activities: (outflow)/ inflow</i> <b>(a-b)=c</b>        | -162 075               | -160 193       | 1 882   |
|                     | <b>Cash flows from transactions in non-financial assets:</b>                            |                        |                |   |
|                     | Net cash outflow from investments in non-financial assets <sup>3</sup> <b>d</b>         | 16 243                 | 18 454         | 2 211   |
| 611                 | Fixed assets  | 16 001                 | 18 364         | 2 363   |
| 612                 | Inventories   | 0                      | 0              | 0   |
| 613                 | Valuables   | 3                      | 0              | -3  |
| 614                 | Non-produced assets   | 240                    | 90             | -150  |
|                     | <i>Cash surplus/ (deficit)</i> <b>(c-d)=e</b>   | -178 318               | -178 647       |   |
|                     | <b>Cash flows from transactions in financing activities:</b>                            |                        |                |   |
|                     | Net acquisition of financial assets other than cash:<br>cash outflow/ (inflow) <b>f</b> | 223                    | 125            |   |
| 321                 | Domestic  | 223                    | 125            |   |
| 322                 | Foreign   | 0                      | 0              |   |
|                     | Net incurrence of liabilities: cash (outflow)/ inflow <b>g</b>                          | 183 486                | 155 368        |   |
| 331                 | Domestic  | 169 650                | 159 247        |   |
| 332                 | Foreign   | 13 836                 | -3 879         |   |
|                     | <i>Net cash flow from financing activities: (outflow)/ inflow</i> <b>(g-f)=h</b>        | 183 263                | 155 243        |   |
|                     | <b>NET CHANGE IN THE STOCK OF CASH</b> <b>(h+e)=i</b>                                   | <b>4 945</b>           | <b>-23 404</b> |   |

<sup>1</sup> The sum of the data may not necessarily add up to totals due to rounding-off of figures.<sup>2</sup> Revised since the previous publication.<sup>3</sup> The net cash outflow from investment in non-financial assets equals purchases minus sales. The total amounts for purchases and sales of non-financial assets are shown, respectively, in Tables 3 (p. 20) and 4 (p. 24).

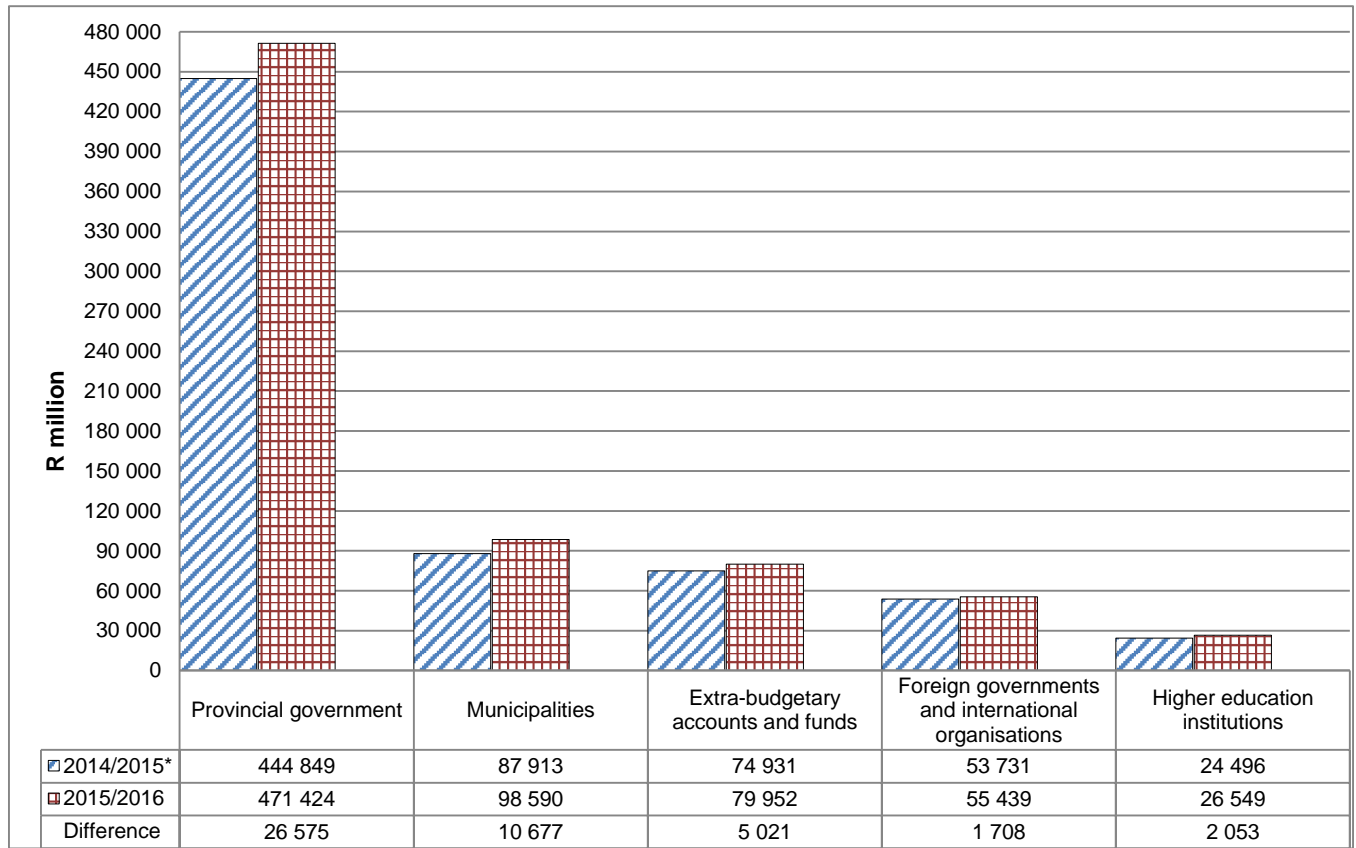
**Figure 1 – Economic classification of cash payments for operating activities and purchases of non-financial assets for the 2014/2015\* and 2015/2016 fiscal years**



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

Figure 1 shows the economic classification of expense cash flows for operating activities and purchases of non-financial assets for the 2014/2015 and 2015/2016 fiscal years. Grant payments (mainly to provincial governments to defray their expenditure on general government services) accounted for the largest proportion of the expenditure (R731 954 million), followed by compensation of employees (R137 284 million) and social benefits (R132 503 million).

**Figure 2 – Grants to other levels of general government and international institutions for the 2014/2015\* and 2015/2016 fiscal years**

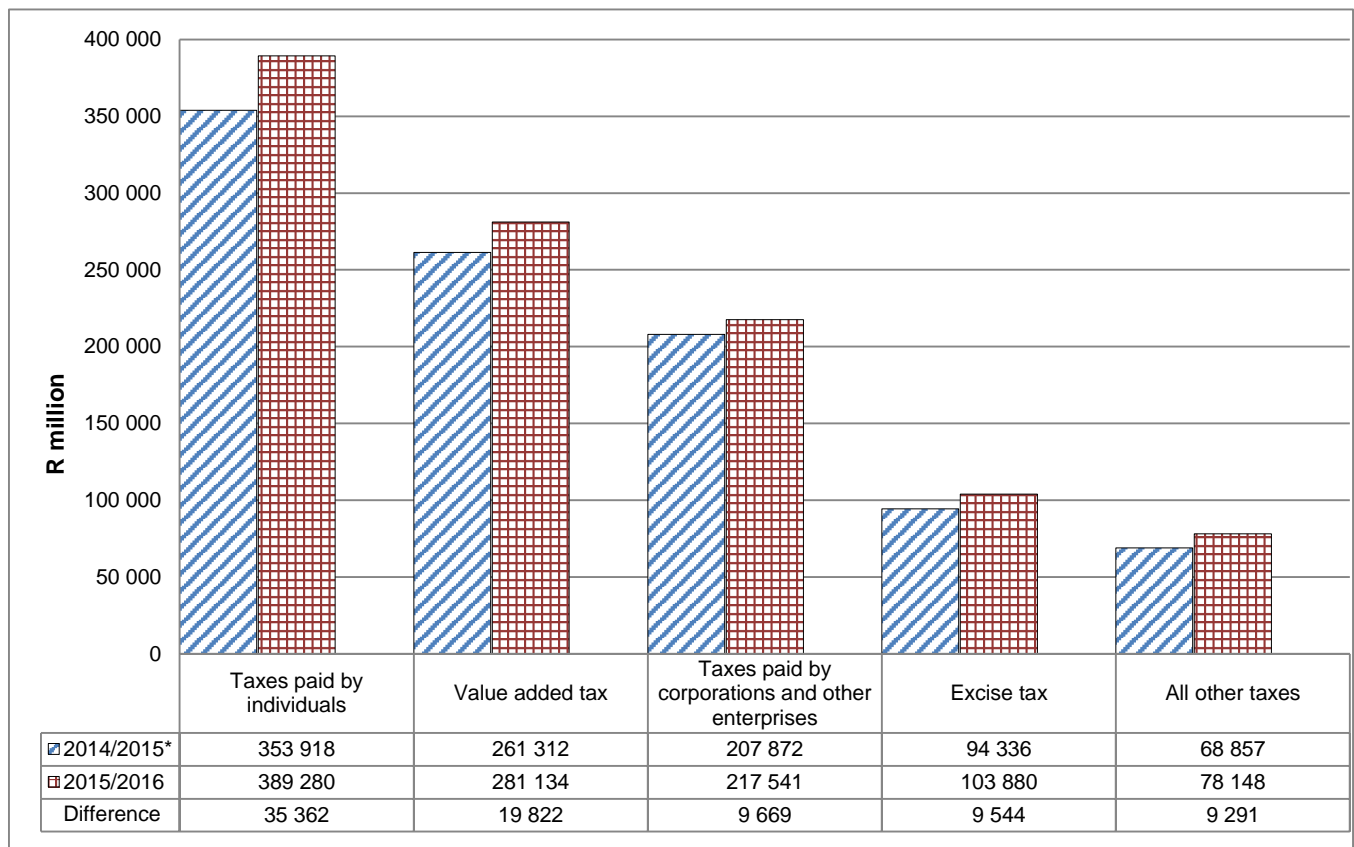


\* Some of the figures have been revised since the previous publication.

Figure 2 shows that the largest proportion of national government grants for the 2014/2015 and 2015/2016 fiscal years was paid to provincial government (R471 424 million in 2015/2016), followed by municipalities (R98 590 million), extra-budgetary accounts and funds (R79 952 million), foreign governments and international organisations (R55 439 million) and higher education institutions (R26 549 million).



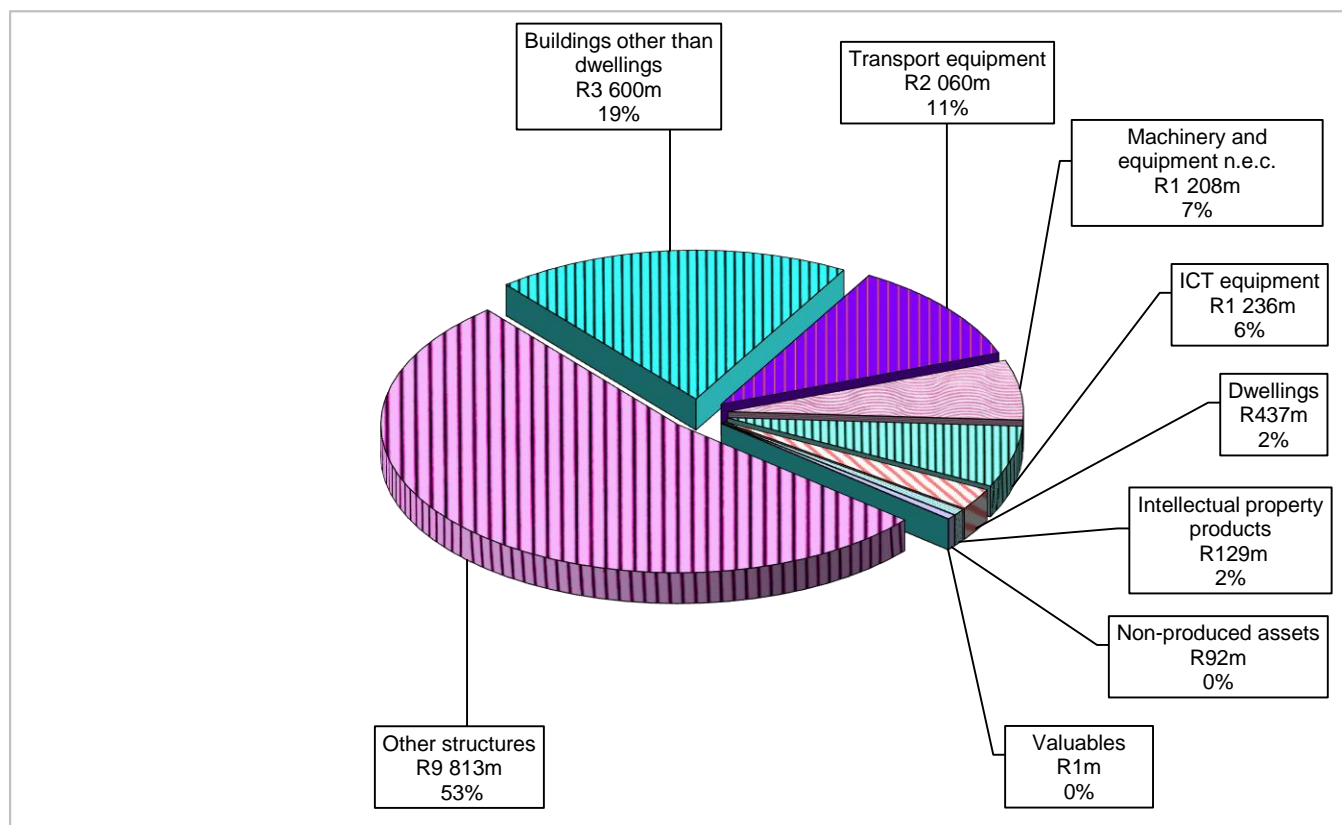
**Figure 3 – Types of taxes collected for 2014/2015\* and 2015/2016 fiscal years**



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

Figure 3 shows taxes collected for the 2014/2015 and 2015/2016 fiscal years, with taxes paid by individuals contributing the largest proportion (R389 280 million), followed by value added tax (R281 134 million) and taxes paid by businesses (R217 541 million) in 2015/2016.

**Figure 4 – Economic classification of cash payments for purchases of non-financial assets for 2015/2016 fiscal year<sup>1</sup>**



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

Figure 4 shows the economic classification of payments for purchases of non-financial assets for the 2015/2016 fiscal year. The total payment for purchases of non-financial assets amounted to R18 576 million, with the largest contributors being other structures (R9 813 million or 53%), buildings other than dwellings (R3 600 million or 19%), transport equipment (R2 060 million or 11%) and machinery and equipment n.e.c. (R1 208 million or 7%).

## **Cash payments 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 B, p. 13. 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 cash payments for operating activities and purchases of non-financial assets (functionally classified) from the national government and donor funds increased by R112 616 million from R1 185 639 million in 2014/2015 to R1 298 255 million in the 2015/2016 fiscal year (Table B, p.13).

The increase of R32 279 million in cash payments for transfers of a general character between different levels of government from R414 699 million in 2014/2015 to R446 978 million in 2015/2016 was mainly due to an increase in grants paid to provincial governments and municipalities to defray their expenses.

The increase of R24 047 million in cash payments for fuel and energy from R6 255 million in 2014/2015 to R30 302 million in 2015/2016 was mainly due to increased payments to non-financial public corporations by the Department of Public Enterprises.

The increase of R14 092 million in cash payments for public debt transactions from R114 704 million in 2014/2015 to R128 796 million in 2015/2016 was mainly due to payments of interest on public debt.

The increase of R8 775 million in cash payments for social protection from R131 817 million in 2014/2015 to R140 592 million in 2015/2016 was mainly due to increased social grants paid to households by the Department of Social Development.

The increase of R6 401 million in cash payments for housing and community amenities from R60 707 million in 2014/2015 to R67 108 million in 2015/2016 was mainly due to an increase in grants paid by the National Department of Human Settlements and increased capital expenditure by the Department of Water and Sanitation and the Department of Cooperative Governance and Traditional Affairs.

The increase of R6 166 million in cash payments for education from R57 643 million in 2014/2015 to R63 809 million in 2015/2016 was mainly due to the shifting of Technical and Vocational Education and Training and Community Education and Training (formerly known as Adult Basic Education and Training) from provincial government to national government, and increased spending on compensation of employees by the Department of Higher Education and Training.

The increase of R4 320 million in cash payments for police from R73 863 million in 2014/2015 to R78 183 million in 2015/2016 was mainly due to increased spending on compensation of employees and goods and services by the Department of Police.

The increase of R4 135 million in cash payments for transport from R49 735 million in 2014/2015 to R53 870 million in 2015/2016 was mainly due to increased capital transfers paid to non-financial public corporations by the Department of Transport.

The increase of R3 407 million in cash payments for health from R39 045 million in 2014/2015 to R42 452 million in 2015/2016 was mainly due to an increase in grants paid by the National Department of Health to extra-budgetary accounts and funds and provincial governments.

The increase of R2 298 million in cash payments for defence from R42 598 million in 2014/2015 to R44 896 million in 2015/2016 was mainly due to increased spending on compensation of employees by the Department of Defence and grants paid to extra-budgetary accounts and funds.

The increase of R1 980 million in cash payments for general economic, commercial and labour affairs from R18 262 million in 2014/2015 to R20 242 million in 2015/2016 was mainly due to an increase in capital grants paid to international organisations by National Treasury.

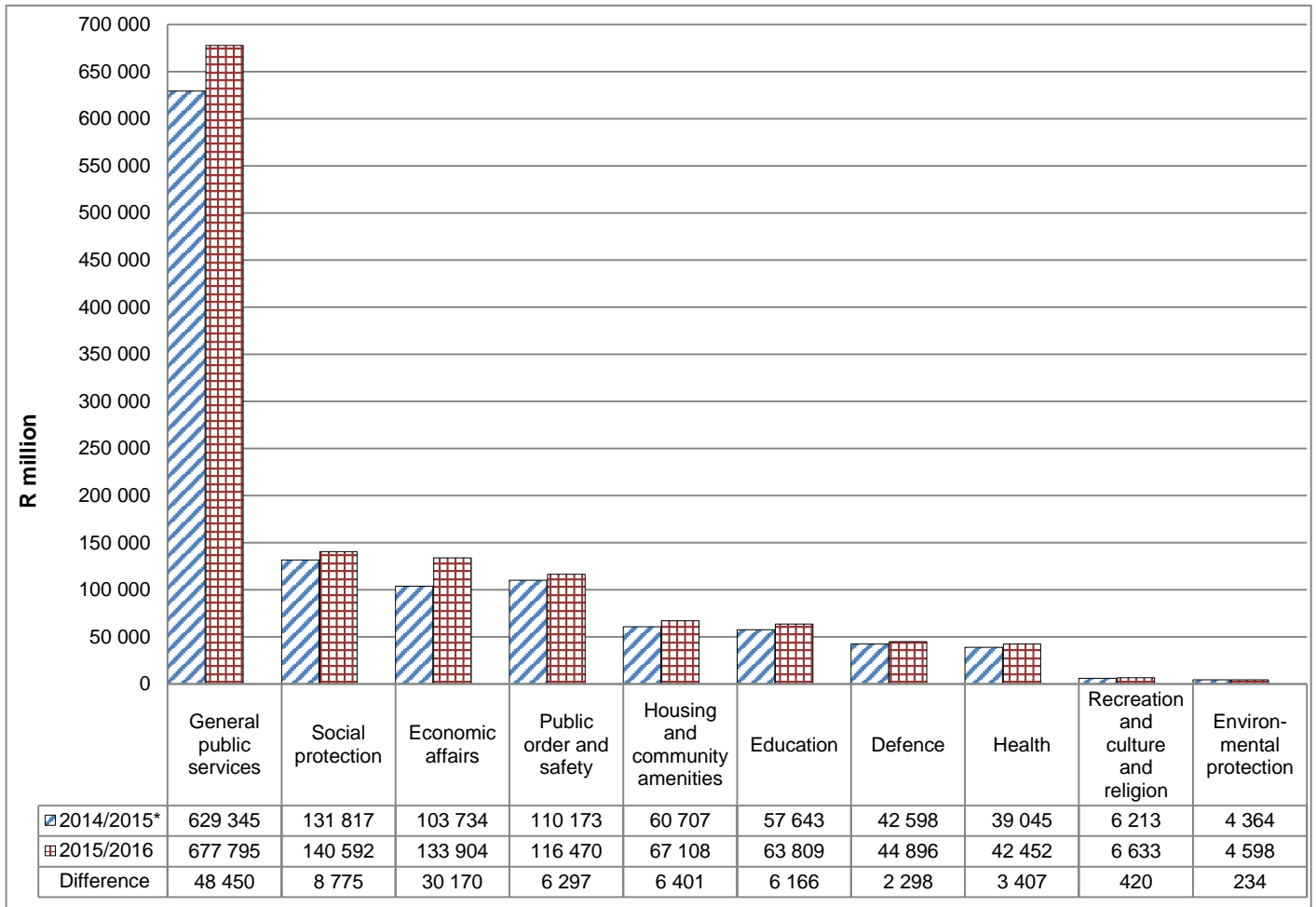
The increase of R1 323 million in cash payments for general services from R13 119 million in 2014/2015 to R14 442 million in 2015/2016 was mainly due to an increase in grants paid by the national government to extra-budgetary accounts and funds.

**Table B - Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2014/2015\* and 2015/2016 fiscal years (summary)<sup>1</sup>**

| GFS<br>2014<br>code | Type of service  | 2014/2015 <sup>2</sup> | 2015/2016        | Change<br>between<br>2014/2015<br>and<br>2015/2016 | Percentage<br>of total<br>cash<br>payments<br>2015/2016 |
|---------------------|--|------------------------|------------------|--|---|
|                     |  | R million              |                  |  | %   |
|                     | <b>General government services</b>   |                        |                  |  |   |
| <b>701</b>          | <b>General public services</b>   |                        |                  |  |   |
| <b>7011</b>         | Executive and legislative organs, financial and fiscal affairs, external affairs   | 74 221                 | 74 062           | -159   | 5,7   |
| <b>7012</b>         | Foreign economic aid   | 3 935                  | 3 631            | -304   | 0,3   |
| <b>7013</b>         | General services   | 13 119                 | 14 442           | 1 323  | 1,1   |
| <b>7014</b>         | Basic research   | 6 227                  | 7 109            | 882  | 0,5   |
| <b>7015</b>         | Research and development general public services   | 426                    | 782              | 356  | 0,1   |
| <b>7016</b>         | General public services n.e.c. <sup>3</sup>  | 2 014                  | 1 995            | -19  | 0,2   |
| <b>7017</b>         | Public debt transactions (mainly interest)   | 114 704                | 128 796          | 14 092   | 9,9   |
| <b>7018</b>         | Transfers of a general character between different levels of government  | 414 699                | 446 978          | 32 279   | 34,4  |
|                     | <b>Total general public services</b> a   | <b>629 345</b>         | <b>677 795</b>   | <b>48 450</b>                                      | <b>52,2</b>   |
| <b>702</b>          | <b>Defence</b> b   | <b>42 598</b>          | <b>44 896</b>    | <b>2 298</b>                                       | <b>3,5</b>  |
| <b>703</b>          | <b>Public order and safety</b>   |                        |                  |  |   |
| <b>7031</b>         | Police   | 73 863                 | 78 183           | 4 320  | 6,0   |
| <b>7032</b>         | Fire protection services   | 0                      | 0                | 0  | 0,0   |
| <b>7033</b>         | Law courts   | 17 448                 | 18 384           | 936  | 1,4   |
| <b>7034</b>         | Prisons  | 18 858                 | 19 882           | 1 024  | 1,5   |
| <b>7035</b>         | R&D Public order and safety  | 5                      | 21               | 16   | 0,0   |
| <b>7036</b>         | Public order and safety n.e.c.   | 0                      | 0                | 0  | 0,0   |
|                     | <b>Total public order and safety</b> c   | <b>110 173</b>         | <b>116 470</b>   | <b>6 297</b>                                       | <b>9,0</b>  |
| <b>704</b>          | <b>Economic affairs</b>  |                        |                  |  |   |
| <b>7041</b>         | General economic, commercial and labour affairs  | 18 262                 | 20 242           | 1 980  | 1,6   |
| <b>7042</b>         | Agriculture, forestry, fishing and hunting   | 13 177                 | 12 631           | -546   | 1,0   |
| <b>7043</b>         | Fuel and energy  | 6 255                  | 30 302           | 24 047   | 2,3   |
| <b>7044</b>         | Mining, manufacturing and construction   | 8 773                  | 9 357            | 584  | 0,7   |
| <b>7045</b>         | Transport  | 49 735                 | 53 870           | 4 135  | 4,1   |
| <b>7046</b>         | Communications   | 2 483                  | 2 256            | -227   | 0,2   |
| <b>7047</b>         | Other industries   | 2 638                  | 2 992            | 354  | 0,2   |
| <b>7048</b>         | Research and development economic affairs  | 2 410                  | 2 256            | -154   | 0,2   |
| <b>7049</b>         | Economic affairs n.e.c.  | 0                      | 0                | 0  | 0,0   |
|                     | <b>Total economic affairs</b> d  | <b>103 734</b>         | <b>133 904</b>   | <b>30 170</b>                                      | <b>10,3</b>   |
| <b>705</b>          | <b>Environmental protection</b> e  | <b>4 364</b>           | <b>4 598</b>     | <b>234</b>   | <b>0,4</b>  |
| <b>706</b>          | <b>Housing and community amenities</b> f   | <b>60 707</b>          | <b>67 108</b>    | <b>6 401</b>                                       | <b>5,2</b>  |
| <b>707</b>          | <b>Health</b> g  | <b>39 045</b>          | <b>42 452</b>    | <b>3 407</b>                                       | <b>3,3</b>  |
| <b>708</b>          | <b>Recreation, culture and religion</b> h  | <b>6 213</b>           | <b>6 633</b>     | <b>420</b>   | <b>0,5</b>  |
| <b>709</b>          | <b>Education</b> i   | <b>57 643</b>          | <b>63 809</b>    | <b>6 166</b>                                       | <b>4,9</b>  |
| <b>710</b>          | <b>Social protection</b> j   | <b>131 817</b>         | <b>140 592</b>   | <b>8 775</b>                                       | <b>10,8</b>   |
|                     | <b>Total general government cash payments for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j)</b> k | <b>1 185 639</b>       | <b>1 298 255</b> | <b>112 616</b>                                     | <b>100,0</b>  |

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

**Figure 5 – Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2014/2015\* and 2015/2016 fiscal years**



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

Figure 5 shows the functional classification of cash payments and purchases of non-financial assets. The total for the 2015/2016 fiscal year was R1 298 255 million, with general public services spending the highest amount (R677 795 million), followed by social protection (R140 592 million), economic affairs (R133 904 million), public order and safety (R116 470 million) and housing and community amenities (R67 108 million).

**PJ Lehohla**  
**Statistician-General**

**Table 1 – Economic classification of cash receipts from operating activities for the 2015/2016\* fiscal year (summary)**

| <b>GFS 2014 code</b> | <b>Economic classification</b> | <b>R million</b> |
|----------------------|--------------------------------|------------------|
| 1                    | <b>Revenue cash flows</b>      | <b>1 119 485</b> |
|                      |                                |                  |
| 11                   | Taxes                          | 1 069 983        |
|                      |                                |                  |
| 12                   | Social contributions           | 0                |
|                      |                                |                  |
| 13                   | Grants                         | 2 352            |
|                      |                                |                  |
| 14                   | Other receipts                 | 47 150           |
|                      |                                |                  |

\* 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 cash payments for operating activities for the 2015/2016\* fiscal year (summary)**

| Functional classification |  | Economic classification            |  |                |                 |                |                          |                         |                        |
|---------------------------|--|------------------------------------|--|----------------|-----------------|----------------|--------------------------|-------------------------|------------------------|
|                           |  | 21<br>Compensation<br>of employees | 22<br>Purchases<br>of goods<br>and<br>services | 24<br>Interest | 25<br>Subsidies | 26<br>Grants   | 27<br>Social<br>benefits | 28<br>Other<br>payments | (21 - 28)<br><br>TOTAL |
|                           |  | R million                          |  |                |                 |                |                          |                         |                        |
| <b>70</b>                 | <b>GENERAL GOVERNMENT SERVICES</b>   | <b>137 284</b>                     | <b>65 866</b>                                  | <b>128 910</b> | <b>10 564</b>   | <b>731 954</b> | <b>132 503</b>           | <b>72 599</b>           | <b>1 279 678</b>       |
| <b>701</b>                | <b>GENERAL PUBLIC SERVICES</b>   | <b>10 781</b>                      | <b>8 201</b>                                   | <b>128 853</b> | <b>820</b>      | <b>522 745</b> | <b>41</b>                | <b>5 420</b>            | <b>676 861</b>         |
| 7011                      | Executive and legislative organs, financial and fiscal affairs, external affairs | 5 350                              | 3 639  | 55             | 0               | 63 492         | 11                       | 1 186                   | 73 733                 |
| 7012                      | Foreign economic aid   | 0                                  | 0  | 0              | 0               | 631            | 0                        | 3 000                   | 3 631                  |
| 7013                      | General services   | 5 061                              | 3 693  | 1              | 0               | 4 991          | 29                       | 81                      | 13 858                 |
| 7014                      | Basic research   | 302                                | 164  | 0              | 820             | 4 659          | 0                        | 1 147                   | 7 093                  |
| 7015                      | R&D General public services  | 67                                 | 704  | 0              | 0               | 0              | 0                        | 5                       | 777                    |
| 7016                      | General public services n.e.c.   | 0                                  | 0  | 0              | 0               | 1 995          | 0                        | 0                       | 1 995                  |
| 7017                      | Public debt transactions (mainly interest)                                       | 0                                  | 0  | 128 796        | 0               | 0              | 0                        | 0                       | 128 796                |
| 7018                      | Transfers of a general character between different levels of government          | 0                                  | 0  | 0              | 0               | 446 978        | 0                        | 0                       | 446 978                |
| <b>702</b>                | <b>DEFENCE</b>   | <b>21 758</b>                      | <b>10 407</b>                                  | <b>0</b>       | <b>0</b>        | <b>11 580</b>  | <b>102</b>               | <b>257</b>              | <b>44 103</b>          |
| 7021                      | Military defence   | 21 758                             | 10 355   | 0              | 0               | 6 235          | 102                      | 257                     | 38 706                 |
| 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                                  | 52   | 0              | 0               | 0              | 0                        | 0                       | 52                     |
| 7025                      | Defence n.e.c.   | 0                                  | 0  | 0              | 0               | 5 344          | 0                        | 0                       | 5 344                  |
| <b>703</b>                | <b>PUBLIC ORDER AND SAFETY</b>   | <b>81 259</b>                      | <b>25 800</b>                                  | <b>2</b>       | <b>0</b>        | <b>2 873</b>   | <b>599</b>               | <b>528</b>              | <b>111 059</b>         |
| 7031                      | Police services  | 57 972                             | 15 757   | 0              | 0               | 586            | 419                      | 440                     | 75 174                 |
| 7032                      | Fire protection services   | 0                                  | 0  | 0              | 0               | 0              | 0                        | 0                       | 0                      |
| 7033                      | Law courts   | 10 555                             | 4 225  | 0              | 0               | 2 286          | 106                      | 50                      | 17 223                 |
| 7034                      | Prisons  | 12 719                             | 5 810  | 2              | 0               | 0              | 73                       | 37                      | 18 641                 |
| 7035                      | R&D Public order and safety  | 13                                 | 8  | 0              | 0               | 0              | 0                        | 0                       | 21                     |
| 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 cash payments for operating activities for the 2015/2016\* fiscal year (summary) (continued)**

| Functional classification |   | Economic classification            |  |                |                 |               |                          |                         | (21 - 28)<br><br>TOTAL |
|---------------------------|---|------------------------------------|--|----------------|-----------------|---------------|--------------------------|-------------------------|------------------------|
|                           |   | 21<br>Compensation<br>of employees | 22<br>Purchases<br>of goods<br>and<br>services | 24<br>Interest | 25<br>Subsidies | 26<br>Grants  | 27<br>Social<br>benefits | 28<br>Other<br>payments |                        |
|                           |   | R million                          |  |                |                 |               |                          |                         |                        |
| <b>704</b>                | <b>ECONOMIC AFFAIRS</b>                         | <b>7 403</b>                       | <b>5 207</b>                                   | <b>1</b>       | <b>9 275</b>    | <b>49 673</b> | <b>34</b>                | <b>61 689</b>           | <b>133 282</b>         |
| 7041                      | General economic, commercial and labour affairs | 2 294                              | 1 380  | 0              | 1 486           | 11 748        | 8                        | 3 205                   | 20 122                 |
| 7042                      | Agriculture, forestry, fishing and hunting      | 3 319                              | 1 736  | 1              | 0               | 4 136         | 17                       | 3 052                   | 12 261                 |
| 7043                      | Fuel and energy                                 | 301                                | 196  | 0              | 0               | 2 432         | 3                        | 27 366                  | 30 297                 |
| 7044                      | Mining, manufacturing and construction          | 605                                | 314  | 0              | 3 607           | 4 434         | 2                        | 381                     | 9 343                  |
| 7045                      | Transport                                       | 379                                | 886  | 0              | 4 066           | 21 489        | 2                        | 27 036                  | 53 856                 |
| 7046                      | Communication                                   | 224                                | 257  | 0              | 115             | 1 651         | 1                        | 1                       | 2 249                  |
| 7047                      | Other industries                                | 247                                | 193  | 0              | 1               | 2 279         | 2                        | 175                     | 2 897                  |
| 7048                      | R&D Economic affairs                            | 32                                 | 245  | 0              | 0               | 1 505         | 0                        | 473                     | 2 255                  |
| 7049                      | Economic affairs n.e.c.                         | 0                                  | 0  | 0              | 0               | 0             | 0                        | 0                       | 0                      |
| <b>705</b>                | <b>ENVIRONMENTAL PROTECTION</b>                 | <b>668</b>                         | <b>2 321</b>                                   | <b>0</b>       | <b>0</b>        | <b>1 019</b>  | <b>2</b>                 | <b>305</b>              | <b>4 315</b>           |
| 7051                      | Waste management                                | 79                                 | 241  | 0              | 0               | 0             | 0                        | 0                       | 321                    |
| 7052                      | Waste water management                          | 0                                  | 0  | 0              | 0               | 0             | 0                        | 0                       | 0                      |
| 7053                      | Pollution abatement                             | 87                                 | 271  | 0              | 0               | 37            | 0                        | 2                       | 397                    |
| 7054                      | Protection of biodiversity and landscape        | 260                                | 1 004  | 0              | 0               | 983           | 2                        | 2                       | 2 250                  |
| 7055                      | R&D Environmental protection                    | 63                                 | 275  | 0              | 0               | 0             | 0                        | 0                       | 339                    |
| 7056                      | Environmental protection n.e.c.                 | 178                                | 529  | 0              | 0               | 0             | 0                        | 301                     | 1 008                  |
| <b>706</b>                | <b>HOUSING AND COMMUNITY AMENITIES</b>          | <b>2 442</b>                       | <b>5 371</b>                                   | <b>7</b>       | <b>0</b>        | <b>48 852</b> | <b>12</b>                | <b>2 087</b>            | <b>58 771</b>          |
| 7061                      | Housing development                             | 304                                | 290  | 0              | 0               | 29 266        | 2                        | 109                     | 29 972                 |
| 7062                      | Community development                           | 534                                | 2 639  | 0              | 0               | 15 485        | 0                        | 944                     | 19 602                 |
| 7063                      | Water supply                                    | 1 604                              | 2 399  | 7              | 0               | 4 040         | 9                        | 1033                    | 9 092                  |
| 7064                      | Street lighting                                 | 0                                  | 0  | 0              | 0               | 0             | 0                        | 0                       | 0                      |
| 7065                      | R&D Housing and community amenities             | 0                                  | 44   | 0              | 0               | 61            | 0                        | 0                       | 105                    |
| 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 cash payments for operating activities for the 2015/2016\* fiscal year (summary) (continued)**

| Functional classification |  | Economic classification            |  |                |                 |               |                          |                         | (21 - 28)<br><br>TOTAL |
|---------------------------|--|------------------------------------|--|----------------|-----------------|---------------|--------------------------|-------------------------|------------------------|
|                           |  | 21<br>Compensation<br>of employees | 22<br>Purchases<br>of goods<br>and<br>services | 24<br>Interest | 25<br>Subsidies | 26<br>Grants  | 27<br>Social<br>benefits | 28<br>Other<br>payments |                        |
|                           |  | R million                          |  |                |                 |               |                          |                         |                        |
| <b>707</b>                | <b>HEALTH</b>                                    | <b>4 403</b>                       | <b>3 405</b>                                   | <b>0</b>       | <b>0</b>        | <b>33 803</b> | <b>19</b>                | <b>164</b>              | <b>41 794</b>          |
| 7072                      | Outpatient services                              | 0                                  | 0  | 0              | 0               | 0             | 0                        | 0                       | 0                      |
| 70724                     | Ambulance services                               | 0                                  | 0  | 0              | 0               | 0             | 0                        | 0                       | 0                      |
| 7073                      | Hospital services                                | 3 622                              | 1 465  | 0              | 0               | 15 798        | 16                       | 7                       | 20 908                 |
| 7074                      | Public health services                           | 360                                | 493  | 0              | 0               | 13 671        | 2                        | 133                     | 14 659                 |
| 7075                      | R&D Health                                       | 0                                  | 169  | 0              | 0               | 1 371         | 0                        | 0                       | 1 541                  |
| 7076                      | Health n.e.c.                                    | 420                                | 1 278  | 0              | 0               | 2 964         | 1                        | 25                      | 4 687                  |
| <b>708</b>                | <b>RECREATION, CULTURE AND RELIGION</b>          | <b>373</b>                         | <b>559</b>                                     | <b>0</b>       | <b>468</b>      | <b>3 901</b>  | <b>10</b>                | <b>1 203</b>            | <b>6 515</b>           |
| 7081                      | Recreational and sporting services               | 91                                 | 156  | 0              | 0               | 595           | 0                        | 154                     | 997                    |
| 7082                      | Cultural services                                | 162                                | 319  | 0              | 0               | 2 754         | 10                       | 295                     | 3 539                  |
| 7083                      | Broadcasting and publishing services             | 0                                  | 0  | 0              | 468             | 105           | 0                        | 382                     | 955                    |
| 7084                      | Religious and other community services           | 64                                 | 58   | 0              | 0               | 410           | 0                        | 372                     | 903                    |
| 7085                      | R&D Recreation, culture and religion             | 7                                  | 1  | 0              | 0               | 0             | 0                        | 0                       | 8                      |
| 7086                      | Recreation, culture and religion n.e.c.          | 50                                 | 26   | 0              | 0               | 37            | 0                        | 0                       | 113                    |
| <b>709</b>                | <b>EDUCATION</b>                                 | <b>7 631</b>                       | <b>3 965</b>                                   | <b>48</b>      | <b>0</b>        | <b>50 574</b> | <b>7</b>                 | <b>187</b>              | <b>62 411</b>          |
| 7091                      | Pre-primary and primary education                | 14                                 | 4  | 0              | 0               | 5 685         | 0                        | 0                       | 5 704                  |
| 7092                      | Secondary education                              | 2                                  | 4  | 0              | 0               | 317           | 0                        | 0                       | 324                    |
| 7093                      | Post-secondary non-tertiary education (e.g. CET) | 6 846                              | 1 514  | 0              | 0               | 0             | 5                        | 54                      | 8 420                  |
| 7094                      | Tertiary education                               | 43                                 | 6  | 0              | 0               | 34 320        | 0                        | 8                       | 34 377                 |
| 7095                      | Education not definable by level                 | 13                                 | 454  | 0              | 0               | 0             | 0                        | 0                       | 467                    |
| 7096                      | Subsidiary services to education                 | 0                                  | 0  | 0              | 0               | 0             | 0                        | 0                       | 0                      |
| 7097                      | R&D Education                                    | 1                                  | 2  | 0              | 0               | 0             | 0                        | 0                       | 3                      |
| 7098                      | Education n.e.c.                                 | 711                                | 1 980  | 48             | 0               | 10 252        | 1                        | 125                     | 13 116                 |

\* 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 cash payments for operating activities for the 2015/2016\* fiscal year (summary) (concluded)**

| Functional classification |                          | Economic classification            |  |                |                 |              |                          |                         |                |
|---------------------------|--------------------------|------------------------------------|--|----------------|-----------------|--------------|--------------------------|-------------------------|----------------|
|                           |                          | 21<br>Compensation<br>of employees | 22<br>Purchases<br>of goods<br>and<br>services | 24<br>Interest | 25<br>Subsidies | 26<br>Grants | 27<br>Social<br>benefits | 28<br>Other<br>payments | (21 - 28)      |
|                           |                          | R million                          |  |                |                 |              |                          |                         |                |
| <b>710</b>                | <b>SOCIAL PROTECTION</b> | <b>568</b>                         | <b>629</b>                                     | <b>0</b>       | <b>0</b>        | <b>6 933</b> | <b>131 678</b>           | <b>760</b>              | <b>140 568</b> |
| 7101                      | Sickness and disability  | 9                                  | 8  | 0              | 0               | 19           | 19 386                   | 4                       | 19 426         |
| 7102                      | Old age                  | 104                                | 191  | 0              | 0               | 2            | 55 886                   | 626                     | 56 810         |
| 7103                      | Survivors                | 0                                  | 0  | 0              | 0               | 0            | 0                        | 0                       | 0              |
| 7104                      | Family and children      | 44                                 | 41   | 0              | 0               | 0            | 55 475                   | 9                       | 55 569         |
| 7105                      | Unemployment             | 0                                  | 0  | 0              | 0               | 0            | 0                        | 0                       | 0              |
| 7106                      | Housing                  | 0                                  | 0  | 0              | 0               | 0            | 0                        | 0                       | 0              |
| 7107                      | Social exclusion n.e.c.  | 7                                  | 12   | 0              | 0               | 48           | 0                        | 3                       | 69             |
| 7108                      | R&D Social protection    | 5                                  | 32   | 0              | 0               | 0            | 0                        | 0                       | 36             |
| 7109                      | Social protection n.e.c. | 399                                | 346  | 0              | 0               | 6 865        | 931                      | 118                     | 8 658          |

\* 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 payments for purchases of non-financial assets for the 2015/2016\* fiscal year (summary)**

| Functional classification |  | Economic classification |                    |                  |                               |                          |
|---------------------------|--|-------------------------|--------------------|------------------|-------------------------------|--------------------------|
|                           |  | 611<br>Fixed assets     | 612<br>Inventories | 613<br>Valuables | 614<br>Non-produced<br>assets | (611 - 614)<br><br>TOTAL |
|                           |  | R million               |                    |                  |                               |                          |
| <b>70</b>                 | <b>GENERAL GOVERNMENT SERVICES</b>   | <b>18 485</b>           | <b>0</b>           | <b>0</b>         | <b>91</b>                     | <b>18 576</b>            |
| <b>701</b>                | <b>GENERAL PUBLIC SERVICES</b>   | <b>933</b>              | <b>0</b>           | <b>0</b>         | <b>0</b>                      | <b>933</b>               |
| 7011                      | Executive and legislative organs, financial and fiscal affairs, external affairs | 328                     | 0                  | 0                | 0                             | 328                      |
| 7012                      | Foreign economic aid   | 0                       | 0                  | 0                | 0                             | 0                        |
| 7013                      | General services   | 584                     | 0                  | 0                | 0                             | 584                      |
| 7014                      | Basic research   | 16                      | 0                  | 0                | 0                             | 16                       |
| 7015                      | R&D General public services  | 5                       | 0                  | 0                | 0                             | 5                        |
| 7016                      | General public services n.e.c.   | 0                       | 0                  | 0                | 0                             | 0                        |
| 7017                      | Public debt transactions (mainly interest)                                       | 0                       | 0                  | 0                | 0                             | 0                        |
| 7018                      | Transfers of a general character between different levels of government          | 0                       | 0                  | 0                | 0                             | 0                        |
| <b>702</b>                | <b>DEFENCE</b>   | <b>793</b>              | <b>0</b>           | <b>0</b>         | <b>0</b>                      | <b>793</b>               |
| 7021                      | Military defence   | 735                     | 0                  | 0                | 0                             | 735                      |
| 7022                      | Civil defence  | 0                       | 0                  | 0                | 0                             | 0                        |
| 7023                      | Foreign military aid   | 0                       | 0                  | 0                | 0                             | 0                        |
| 7024                      | R&D Defence  | 58                      | 0                  | 0                | 0                             | 58                       |
| 7025                      | Defence n.e.c.   | 0                       | 0                  | 0                | 0                             | 0                        |
| <b>703</b>                | <b>PUBLIC ORDER AND SAFETY</b>   | <b>5 411</b>            | <b>0</b>           | <b>0</b>         | <b>0</b>                      | <b>5 412</b>             |
| 7031                      | Police services  | 3 008                   | 0                  | 0                | 0                             | 3 008                    |
| 7032                      | Fire protection services   | 0                       | 0                  | 0                | 0                             | 0                        |
| 7033                      | Law courts   | 1 161                   | 0                  | 0                | 0                             | 1 161                    |
| 7034                      | Prisons  | 1 241                   | 0                  | 0                | 0                             | 1 241                    |
| 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 cash payments for purchases of non-financial assets for the 2015/2016\* fiscal year (summary) (continued)**

| Functional classification |   | Economic classification |                    |                  |                               |              |
|---------------------------|---|-------------------------|--------------------|------------------|-------------------------------|--------------|
|                           |   | 611<br>Fixed assets     | 612<br>Inventories | 613<br>Valuables | 614<br>Non-produced<br>assets | (611 - 614)  |
|                           |   | R million               |                    |                  |                               |              |
| <b>704</b>                | <b>ECONOMIC AFFAIRS</b>                         | <b>531</b>              | <b>0</b>           | <b>0</b>         | <b>91</b>                     | <b>622</b>   |
| 7041                      | General economic, commercial and labour affairs | 119                     | 0                  | 0                | 0                             | 119          |
| 7042                      | Agriculture, forestry, fishing and hunting      | 279                     | 0                  | 0                | 91                            | 370          |
| 7043                      | Fuel and energy                                 | 4                       | 0                  | 0                | 0                             | 4            |
| 7044                      | Mining, manufacturing and construction          | 14                      | 0                  | 0                | 0                             | 14           |
| 7045                      | Transport                                       | 13                      | 0                  | 0                | 0                             | 13           |
| 7046                      | Communication                                   | 7                       | 0                  | 0                | 0                             | 7            |
| 7047                      | Other industries                                | 93                      | 0                  | 0                | 0                             | 93           |
| 7048                      | R&D Economic affairs                            | 1                       | 0                  | 0                | 0                             | 1            |
| 7049                      | Economic affairs n.e.c.                         | 0                       | 0                  | 0                | 0                             | 0            |
| <b>705</b>                | <b>ENVIRONMENTAL PROTECTION</b>                 | <b>283</b>              | <b>0</b>           | <b>0</b>         | <b>0</b>                      | <b>283</b>   |
| 7051                      | Waste management                                | 33                      | 0                  | 0                | 0                             | 33           |
| 7052                      | Waste water management                          | 0                       | 0                  | 0                | 0                             | 0            |
| 7053                      | Pollution abatement                             | 36                      | 0                  | 0                | 0                             | 36           |
| 7054                      | Protection of biodiversity and landscape        | 110                     | 0                  | 0                | 0                             | 110          |
| 7055                      | R&D Environmental protection                    | 29                      | 0                  | 0                | 0                             | 29           |
| 7056                      | Environmental protection n.e.c.                 | 74                      | 0                  | 0                | 0                             | 74           |
| <b>706</b>                | <b>HOUSING AND COMMUNITY AMENITIES</b>          | <b>8 337</b>            | <b>0</b>           | <b>0</b>         | <b>0</b>                      | <b>8 337</b> |
| 7061                      | Housing development                             | 14                      | 0                  | 0                | 0                             | 14           |
| 7062                      | Community development                           | 649                     | 0                  | 0                | 0                             | 649          |
| 7063                      | Water supply                                    | 7 674                   | 0                  | 0                | 0                             | 7 674        |
| 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 cash payments for purchases of non-financial assets for the 2015/2016\* fiscal year (summary)  
(continued)**

| Functional classification |   | Economic classification |                    |                  |                               |                          |
|---------------------------|---|-------------------------|--------------------|------------------|-------------------------------|--------------------------|
|                           |   | 611<br>Fixed assets     | 612<br>Inventories | 613<br>Valuables | 614<br>Non-produced<br>assets | (611 - 614)<br><br>TOTAL |
|                           |   | R million               |                    |                  |                               |                          |
| <b>707</b>                | <b>HEALTH</b>   | <b>657</b>              | <b>0</b>           | <b>0</b>         | <b>0</b>                      | <b>657</b>               |
| 7072                      | Outpatient services   | 0                       | 0                  | 0                | 0                             | 0                        |
| 70724                     | Ambulance services  | 0                       | 0                  | 0                | 0                             | 0                        |
| 7073                      | Hospital services   | 593                     | 0                  | 0                | 0                             | 593                      |
| 7074                      | Public health services  | 7                       | 0                  | 0                | 0                             | 7                        |
| 7075                      | R&D Health  | 0                       | 0                  | 0                | 0                             | 0                        |
| 7076                      | Health n.e.c.   | 57                      | 0                  | 0                | 0                             | 57                       |
| <b>708</b>                | <b>RECREATION, CULTURE AND RELIGION</b>   | <b>118</b>              | <b>0</b>           | <b>0</b>         | <b>0</b>                      | <b>118</b>               |
| 7081                      | Recreational and sporting services  | 2                       | 0                  | 0                | 0                             | 2                        |
| 7082                      | Cultural services   | 110                     | 0                  | 0                | 0                             | 110                      |
| 7083                      | Broadcasting and publishing services  | 0                       | 0                  | 0                | 0                             | 0                        |
| 7084                      | Religious and other community services  | 3                       | 0                  | 0                | 0                             | 3                        |
| 7085                      | R&D Recreation, culture and religion  | 0                       | 0                  | 0                | 0                             | 0                        |
| 7086                      | Recreation, culture and religion n.e.c.   | 4                       | 0                  | 0                | 0                             | 4                        |
| <b>709</b>                | <b>EDUCATION</b>  | <b>1 398</b>            | <b>0</b>           | <b>0</b>         | <b>0</b>                      | <b>1 398</b>             |
| 7091                      | Pre-primary and primary education   | 0                       | 0                  | 0                | 0                             | 0                        |
| 7092                      | Secondary education   | 0                       | 0                  | 0                | 0                             | 0                        |
| 7093                      | Post-secondary non-tertiary education (e.g. Community Education and Training - CET) | 2                       | 0                  | 0                | 0                             | 2                        |
| 7094                      | Tertiary education  | 0                       | 0                  | 0                | 0                             | 0                        |
| 7095                      | Education not definable by level  | 0                       | 0                  | 0                | 0                             | 0                        |
| 7096                      | Subsidiary services to education  | 0                       | 0                  | 0                | 0                             | 0                        |
| 7097                      | R&D Education   | 0                       | 0                  | 0                | 0                             | 0                        |
| 7098                      | Education n.e.c.  | 1 396                   | 0                  | 0                | 0                             | 1 396                    |

\* 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 payments for purchases of non-financial assets for the 2015/2016\* fiscal year (summary) (concluded)**

| Functional classification |                          | Economic classification |                    |                  |                               |                      |
|---------------------------|--------------------------|-------------------------|--------------------|------------------|-------------------------------|----------------------|
|                           |                          | 611<br>Fixed assets     | 612<br>Inventories | 613<br>Valuables | 614<br>Non-produced<br>assets | (611 - 614)<br>TOTAL |
|                           |                          | R million               |                    |                  |                               |                      |
| <b>710</b>                | <b>SOCIAL PROTECTION</b> | <b>24</b>               | <b>0</b>           | <b>0</b>         | <b>0</b>                      | <b>24</b>            |
| 7101                      | Sickness and disability  | 0                       | 0                  | 0                | 0                             | 0                    |
| 7102                      | Old age                  | 12                      | 0                  | 0                | 0                             | 12                   |
| 7103                      | Survivors                | 0                       | 0                  | 0                | 0                             | 0                    |
| 7104                      | Family and children      | 0                       | 0                  | 0                | 0                             | 0                    |
| 7105                      | Unemployment             | 0                       | 0                  | 0                | 0                             | 0                    |
| 7106                      | Housing                  | 0                       | 0                  | 0                | 0                             | 0                    |
| 7107                      | Social exclusion n.e.c.  | 0                       | 0                  | 0                | 0                             | 0                    |
| 7108                      | R&D Social protection    | 0                       | 0                  | 0                | 0                             | 0                    |
| 7109                      | Social protection n.e.c. | 12                      | 0                  | 0                | 0                             | 12                   |

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

**Table 4 – Economic classification of the sale of non-financial assets for the 2015/2016\* fiscal year (summary)**

| <b>GFS 2014 code</b> | <b>Economic classification</b> | <b>R million</b> |
|----------------------|--------------------------------|------------------|
| <b>31</b>            |                                | <b>121</b>       |
| 311                  | Fixed assets                   | 121              |
| 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 2015/2016\* fiscal year (summary)**

| <b>GFS 2014 code</b> | <b>Economic classification</b> | <b>R million</b> |
|----------------------|--------------------------------|------------------|
| <b>32</b>            |                                | <b>125</b>       |
| 321                  | Domestic                       | 125              |
| 322                  | Foreign                        | 0                |

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

**Table 6 – Economic classification of the net incurrence of liabilities for the 2015/2016\* fiscal year (summary)**

| <b>GFS 2014 code</b> | <b>Economic classification</b> | <b>R million</b> |
|----------------------|--------------------------------|------------------|
| <b>33</b>            |                                | <b>155 368</b>   |
| 331                  | Domestic                       | 159 247          |
| 332                  | Foreign                        | -3 879           |

\* 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=P9119.3&sitem=publications>

**Tables**

|         |   |
|---------|---|
| Table 1 | Economic classification of cash receipts from operating activities for the 2015/2016 fiscal year  |
| Table 2 | Economic and functional classification of cash payments for operating activities for the 2015/2016 fiscal year  |
| Table 3 | Economic and functional classification of the purchases of non-financial assets for the 2015/2016 fiscal year   |
| Table 4 | Economic classification of the sales of non-financial assets for the 2015/2016 fiscal year  |
| Table 5 | Economic classification of the net acquisition of financial assets other than cash for the 2015/2016 fiscal year  |
| Table 6 | Economic classification of the net incurrence of liabilities for the 2015/2016 fiscal year  |
| Table 7 | Economic and functional classification of cash payments for operating activities for the 2015/2016 fiscal year: Government consumption cash payments divided between individual and collective services |
| Table 8 | Economic and functional classification of cash payments for operating activities for the 2015/2016 fiscal year: Subsidies paid divided between subsidies on products and subsidies on production        |

## Explanatory notes

### Introduction

This statistical release includes economic and functional classifications of the cash payments from the national revenue fund and donor funds for the 2015/2016 fiscal year based on the GFS 2014 methodology. The national revenue fund refers to the votes of the national departments as well as fixed statutory appropriations and standing appropriations. Donor funds consist mainly of donations from foreign governments and international organisations.

### Disaggregated data

**Disaggregated data (Tables 1 to 8) of Summary table is on the Stats SA website.**

### Methodology

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

### Scope of the financial statistics of national government

The audited annual reports of national government departments collected increased from 43 in 2014/2015 to 47 in 2015/2016. The Department of Small Business Development, Centre for Public Service Innovation and Office of the Chief Justice were included for the first time. The Department of Communications / Telecommunications and Postal Services was split into two, namely the Department of Communications and the Department of Telecommunications and Postal Services.

The cash payments of the following national departments have been included in the tables:

1. Agriculture, Forestry and Fisheries
2. Arts and Culture
3. Basic Education
4. Civil Secretariat for Police
5. Centre for Public Service Innovation
6. Cooperative Governance
7. Correctional Services
8. Communications
9. Defence
10. Economic Development
11. Energy
12. Environmental Affairs
13. Government Communication and Information System
14. Health
15. Higher Education and Training
16. Home Affairs
17. Human Settlements
18. Independent Police Investigative Directorate
19. International Relations and Cooperation
20. Justice and Constitutional Development
21. Labour
22. Military Veterans
23. Mineral Resources
24. National School of Government
25. National Treasury
26. Office of the Chief Justice

27. Parliament
28. Police
29. Public Enterprises
30. Public Service and Administration
31. Public Service Commission
32. Planning, Monitoring and Evaluation
33. Public Works
34. Rural Development and Land Reform
35. Science and Technology
36. Small Business Development
37. Social Development
38. Sport and Recreation South Africa
39. Statistics South Africa
40. Telecommunications and Postal Services
41. The Presidency
42. Tourism
43. Trade and Industry
44. Traditional Affairs
45. Transport
46. Water and Sanitation
47. Women

## 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 GFS manual 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

- **Purchases of non-financial assets (including capitalised goods and services)**

Fixed assets  
Inventories  
Valuables  
Non-produced assets

- **Sales of non-financial assets**

Fixed assets  
Inventories  
Valuables  
Non-produced assets

- **Net acquisition of financial assets other than cash**

Domestic  
Foreign

- **Net incurrence of liabilities**

Domestic  
Foreign

### **Functional classification**

Functional classification measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources of government in order to promote various services and objectives rendered to the community. The functional codes used in the tables are based on the functional codes used in the GFS manual 2014 of the IMF.

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

- **General public services**

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

- **Defence**

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

- **Public order and safety**

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

- **Economic affairs**

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

- **Environmental protection**

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

- **Housing and community amenities**

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

- **Health**

Outpatient services  
Ambulances services  
Hospital services  
Public health services  
R&D Health  
Health n.e.c.

- **Recreation, culture and religion**

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

- **Education**

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

- **Social protection**

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

**Individual and collective services**

The disaggregated data (Tables 1 to 8) also include tables in which government consumption expenditure is split into individual and collective services (see Table 7 as listed in Annexure A, p.25). 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.25). These categories are recommended by the 2008 System of National Accounts (SNA).

**Comparability with the previous year**

The 2014/2015 classified information is generally comparable with the 2015/2016 information. Additional detail in terms of the GFS 2014 is available on the Statistics SA website (or on request).

**The Public Sector Classification Committee (PSCC)**

The Public Sector Classification Committee (PSCC) consists of the South African Reserve Bank (SARB), National Treasury (NT) and Statistics South Africa (Stats SA). The purpose of the PSCC is to coordinate the economic institutional classification of the public-sector units and subsectors for purposes of reporting to national and international stakeholders. The classification lists are made public by the SARB to inform stakeholders of the scope of the public sector and sub-sectors. Classification of public-sector institutions that have taken place for the year ended 31 March 2015. Currently the PSCC is classifying the public-sector institutions for the year ended 31 March 2016.

**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>                   |
| P9102   | <i>Financial statistics of extra-budgetary accounts and funds;</i> |
| P9103.1 | <i>Financial statistics of higher education institutions;</i>      |
| P9114   | <i>Financial census of municipalities; and</i>                     |
| P9119.4 | <i>Financial statistics of consolidated general 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                   |
| SA       | South Africa                               |
| SARB     | South African Reserve Bank                 |
| SNA      | System of National Accounts, 2008          |
| Stats SA | Statistics South Africa                    |

**Revisions**

Figures for 2015/2016 should be regarded as preliminary, and may be revised. Revisions to 2014/2015 data are indicated by footnotes in Tables A and B. Revisions are due to improved classification of data and additional information becoming available after this statistical release was published.

## Glossary of selected variables

|                                       |   |
|---------------------------------------|---|
| <b>Accrual basis of recording</b>     | Flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished.   |
| <b>Buildings and structures</b>       | Consist of dwellings, non-residential buildings and other structures.   |
| <b>Buildings other than dwellings</b> | 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.  |
| <b>Capital expenditure</b>            | 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. |
| <b>Capital transfers</b>              | 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).  |
| <b>Cash basis of recording</b>        | Flows are recorded when cash is received or disbursed.  |
| <b>Collective services</b>            | Services provided collectively to the community, particularly applicable to services such as general administration, public order or safety and economic services.  |
| <b>Compensation of employees</b>      | 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.   |
| <b>Cultivated assets</b>              | Consist of animals and plants that are used repeatedly or continuously for more than one year to produce other goods or services.   |
| <b>Dwellings</b>                      | 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.  |



|   |   |
|---|---|
| <b>Economic classification</b>            | A measure of the nature and economic effect of government operations on the economy of the country.   |
| <b>Expense</b>                            | Expense is a decrease in net worth resulting from a transaction.  |
| <b>Extra-budgetary accounts and funds</b> | 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.   |
| <b>Financial assets</b>                   | 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.   |
| <b>Financial public corporations</b>      | 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.          |
| <b>Fixed assets</b>                       | Fixed assets are produced assets that are used repeatedly or continuously in production processes for more than one year.   |
| <b>Functional classification</b>          | 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.  |
| <b>GFS Manual (2014)</b>                  | The manual describes an integrated statistical system that is harmonised, to the extent possible, with the 2008 edition of the System of National Accounts (2008 SNA). The GFSM 2014 is intended to be a reference volume describing the GFS system. The GFSM 2014 provides a harmonised systematic basis for reporting and analysing government finances.          |
| <b>Government consumption expenditure</b> | 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.   |
| <b>Grants</b>                             | 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. |
| <b>Higher education</b>                   | 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).   |

|  |   |
|--|---|
| <b>Higher education institutions</b>                       | 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).  |
| <b>Households</b>  | 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.   |
| <b>Individual services</b>                                 | Community and social services, such as education, health and welfare, rendered to individuals or a small group of persons   |
| <b>Information, computer, and telecommunications (ICT)</b> | 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.   |
| <b>Intellectual property products</b>                      | 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.  |
| <b>Inventories</b>   | Consist of goods and services held by producers for sale, use in production, or other use at a later date.  |
| <b>Liability</b>   | An obligation to provide economic benefits to the units holding the corresponding financial.  |
| <b>Machinery and equipment</b>                             | 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.  |
| <b>Machinery and equipment not elsewhere classified</b>    | 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. |
| <b>Municipality</b>  | 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).   |
| <b>National government</b>                                 | 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.  |
| <b>Non-financial public corporations</b>                   | Government owned and/or controlled units, which sell industrial or commercial goods and services to the public on a large scale.  |

|   |   |
|---|---|
| <b>Non-produced assets</b>                                | 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.  |
| <b>Non-profit institutions serving households (NPISH)</b> | Non-profit institutions which are mainly engaged in non-market production and serve households.   |
| <b>Non-residential buildings</b>                          | All buildings other than dwellings. Examples of types of buildings included in this category are office buildings, schools, hospitals, buildings for public entertainment, warehouse and industrial buildings, commercial buildings, hotels and restaurants.  |
| <b>Other economic flows</b>                               | Changes in the volume or value of assets or liabilities that do not result from transactions.   |
| <b>Other structures</b>                                   | 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.              |
| <b>Provincial government</b>                              | 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.  |
| <b>Revenue</b>  | Is an increase in net worth resulting from a transaction.   |
| <b>Social benefits</b>                                    | Social benefits are transfers in cash or in kind to protect the entire population or specific segment of it against certain social risks.   |
| <b>Social contributions</b>                               | Social contributions are actual receipt from either employer on behalf of their employee or from employee, self-employed, or non-employed persons on their own behalf that secure entitlement to social benefits for their contributors, their dependents or their survivors.   |
| <b>Statutory appropriations</b>                           | Statutory appropriations are amounts appropriated to be spent in terms of statutes and not requiring appropriation by vote.   |
| <b>Subsidies</b>  | 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.                      |
| <b>Subsidies on production</b>                            | 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. |

|                              |  |
|------------------------------|--|
| <b>Subsidies on products</b> | 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.                                  |
| <b>Tax revenue</b>           | Tax revenue forms the dominant share of revenue for many government units and is composed of compulsory transfers to the general government sector.  |
| <b>Transfer</b>              | 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.             |
| <b>Transport equipment</b>   | 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. |
| <b>Valuables</b>             | 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.   |
| <b>Value added tax</b>       | 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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