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2017/2018

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Contents		Page
Key findings		3
Tables		
Table A	Economic classification of statement of sources and uses of cash of national government for the 2016/2017 and 2017/2018 fiscal years (summary).....	6
Table B	Economic classification of cash payments and purchases of non-financial assets for the 2016/2017 and 2017/2018 fiscal years (summary).....	10
Table C	Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2016/2017 and 2017/2018 fiscal years (summary).....	13
Table 1	Economic classification of cash receipts from operating activities for the 2017/2018 fiscal year (summary).....	15
Table 2	Economic and functional classification of cash payments for operating activities for the 2017/2018 fiscal year (summary).....	16
Table 3	Economic and functional classification of cash payments for purchases of non-financial assets for the 2017/2018 fiscal year (summary).....	20
Table 4	Economic classification of the sale of non-financial assets for the 2017/2018 fiscal year (summary).....	24
Table 5	Economic classification of the net acquisition of financial assets other than cash for the 2017/2018 fiscal year (summary).....	24
Table 6	Economic classification of the net incurrence of liabilities for the 2017/2018 fiscal year (summary).....	24
Annexure A	Information on disaggregated tables available on Stats SA's website	25
Explanatory notes		26
Glossary of selected variables		32
General information		37
Technical enquiries		37

Key findings

The net change in the stock of cash from the national revenue fund and donor funds amounted to R10 587 million for the 2017/2018 fiscal year.

The revenue cash flows from operating activities amounted to R1 238 127 million and the expense cash flows amounted to R1 446 674 million, resulting in a net cash outflow from operating activities of R208 547 million for the 2017/2018 fiscal year ending 31 March 2018. The net cash outflow from transactions in non-financial assets amounted to R15 096 million for the 2017/2018 fiscal year. The cash deficit for 2017/2018 was R223 643 million. The net acquisition of financial assets other than cash amounted to a cash outflow of R1 115 million for the 2017/2018 fiscal year. The net incurrence of liabilities amounted to R235 345 million, resulting in a net cash inflow of R234 230 million from financing activities for the 2017/2018 fiscal year. The total net change in the stock of cash for national government amounted to R10 587 million (see Table A, p. 6).

The largest contributor to the total cash payments for operating activities and purchases of non-financial assets of R1 461 955 million from the national revenue fund and donor funds for the 2017/2018 fiscal year was transfers of a general character between different levels of government (R509 232 million or 34,8%) (mainly to provincial governments to defray their expenditure on general government services), followed by social protection (R164 980 million or 11,3%), interest paid on public debt (R162 645 million or 11,1%) and public order and safety (R131 209 million or 9,0%) and economic affairs (R131 117 million or 9,0%) (see Table C, p. 13 and 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. There are seven main economic classification categories of cash payments for operating activities: compensation of employees; purchases of goods and services; interest; subsidies; grants; social benefits; and other payments.

The revenue cash flows from operating activities increased by R65 049 million from R1 173 078 million in 2016/2017 to R1 238 127 million in 2017/2018, due to an increase in taxes collected.

The largest contributor to the total revenue for the 2017/2018 fiscal year was taxes (R1 216 464 million), followed by other receipts (R20 235 million) and grants received (R1 428 million) (see Table A, p. 6).

The increase of R72 383 million in taxes collected from R1 144 081 million in 2016/2017 to R1 216 464 million in 2017/2018 was mainly due to increases in taxes payable by individuals, excise taxes, taxes payable by corporations and other enterprises.

The decrease of R6 947 million in other receipts from R27 182 million in 2016/2017 to R20 235 million in 2017/2018 was mainly due to a decrease in other sales of goods and services by non-market establishments.

The expense cash flows for operating activities increased by R117 464 million from R1 329 210 million in 2016/2017 to R1 446 674 million in 2017/2018, mainly due to an increase in grants, interest paid, social benefits, compensation of employees and other payments.

The largest contributor to total expenses for operating activities for the 2017/2018 fiscal year was grants (R849 473 million), followed by interest (R162 721 million), compensation of employees (R157 118 million), social benefits (R155 264 million), purchases of goods and services (R67 902 million), other payments (R43 038 million) and subsidies (R11 157 million) (see Table A, p. 6, Figure 2, p. 8).

The increase of R72 260 million in grants from R777 213 million in 2016/2017 to R849 473 million in 2017/2018 was mainly due to an increase in grants paid by the national government to the provincial governments, the Southern African Customs Union and municipalities.

The increase of R16 268 million in interest from R146 453 million in 2016/2017 to R162 721 million in 2017/2018 was mainly due to an increase in interest paid on public debt by the national government.

The increase of R11 992 million in social benefits from R143 272 million in 2016/2017 to R155 264 million in 2017/2018 was mainly due to an increase in payments of social grants to households by the Department of Social Development.

The increase of R9 091 million in compensation of employees from R148 027 million in 2016/2017 to R157 118 million in 2017/2018 was mainly due to an increase in compensation of employees by the Department of Police, the Department of Correctional Services and the Department of Defence.

The increase of R8 487 million in other payments from R34 551 million in 2016/2017 to R43 038 million in 2017/2018 was mainly due to capital transfers paid to public corporations by the Department of National Treasury and the Department of Telecommunications and Postal Services.

The decrease of R420 million in purchases of goods and services from R68 322 million in 2016/2017 to R67 902 million in 2017/2018 was mainly due to decreases in purchases of goods and services by the Department of Defence, the Department of Transport and Statistics South Africa.

The decrease of R214 million in subsidies paid from R11 371 million in 2016/2017 to R11 157 million in 2017/2018 was mainly due decreased subsidies paid to non-financial public corporations by the Department of Trade and Industry.

The net cash flows from investments in non-financial assets decreased by R783 million from R15 879 million in 2016/2017 to R15 096 million in 2017/2018. The decrease can mainly be attributed to decreased capital expenditure on other structures and intangible assets by the Department of Water and Sanitation, the Department of Correctional Services and the Department of National Treasury.

Table A - Economic classification of statement of sources and uses of cash of national government for the 2016/2017 and 2017/2018 fiscal years (summary)¹

GFSM 2014 code	Economic classification of sources and uses of cash	2016/2017²	2017/2018	Difference between 2016/2017 and 2017/2018
	Cash flows from operating activities:	R million		
	Revenue cash flows a	1 173 078	1 238 127	65 049
11	Taxes	1 144 081	1 216 464	72 383
12	Social contributions	0	0	0
13	Grants	1 815	1 428	-387
14	Other receipts	27 182	20 235	-6 947
	Expense cash flows b	1 329 210	1 446 674	117 464
21	Compensation of employees	148 027	157 118	9 091
22	Purchases of goods and services	68 322	67 902	-420
24	Interest	146 453	162 721	16 268
25	Subsidies	11 371	11 157	-214
26	Grants	777 213	849 473	72 260
27	Social benefits	143 272	155 264	11 992
28	Other payments	34 551	43 038	8 487
	<i>Net cash flow from operating activities: (outflow)/ inflow (a-b)=c</i>	-156 132	-208 547	-52 415
	Cash flows from transactions in non-financial assets:			
	Net cash outflow from investments in non-financial assets ³ d	15 879	15 096	-783
611	Fixed assets	15 656	14 985	-671
612	Inventories	0	0	0
613	Valuables	0	0	0
614	Non-produced assets	222	111	-111
	<i>Cash surplus/ (deficit) (c-d)=e</i>	-172 011	-223 643	
	Cash flows from transactions in financing activities:			
	Net acquisition of financial assets other than cash: outflow/ (inflow) f	1 375	1 115	
	Domestic	1 375	1 115	
321	Foreign	0	0	
322				
	Net incurrence of liabilities: cash (outflow)/ inflow g	204 574	235 345	
331	Domestic	155 550	203 467	
332	Foreign	49 024	31 878	
	<i>Net cash flow from financing activities: (outflow)/ inflow (g-f)=h</i>	203 199	234 230	
	NET CHANGE IN THE STOCK OF CASH ⁴ (h+e)=i	31 188	10 587	

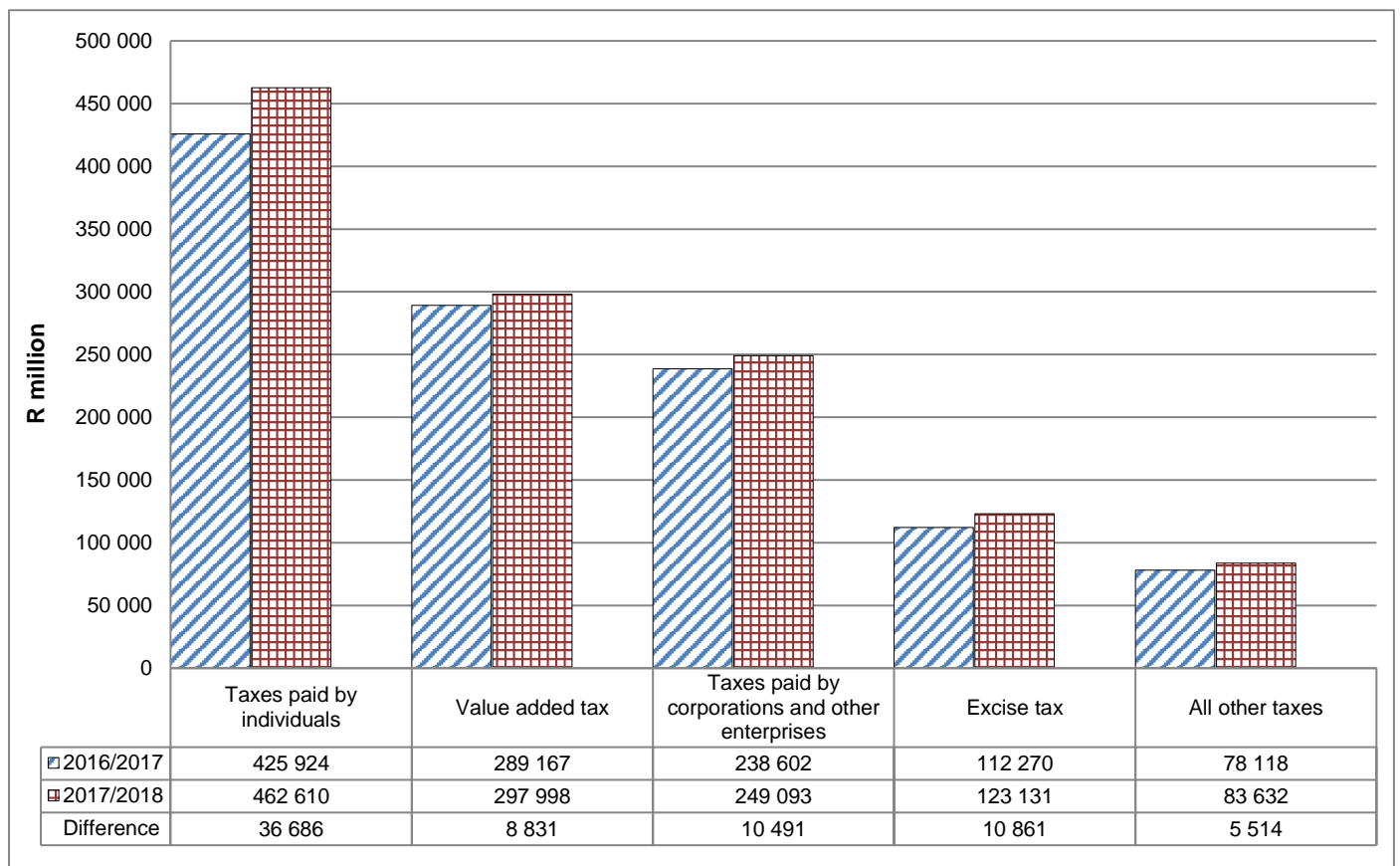
¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.

² Revised since the previous publication.

³ The net cash outflow from investment in non-financial assets (R15 096 million) is equal to purchases of non-financial assets (R15 281 million) minus sales of non-financial assets (R185 million). The total amounts for purchases and sales of non-financial assets are shown, respectively, in the disaggregated tables available on the Stats SA website.

⁴ Net change in the stock of cash is the sum received from operating activities, transactions in non-financial assets and transactions from financing activities.

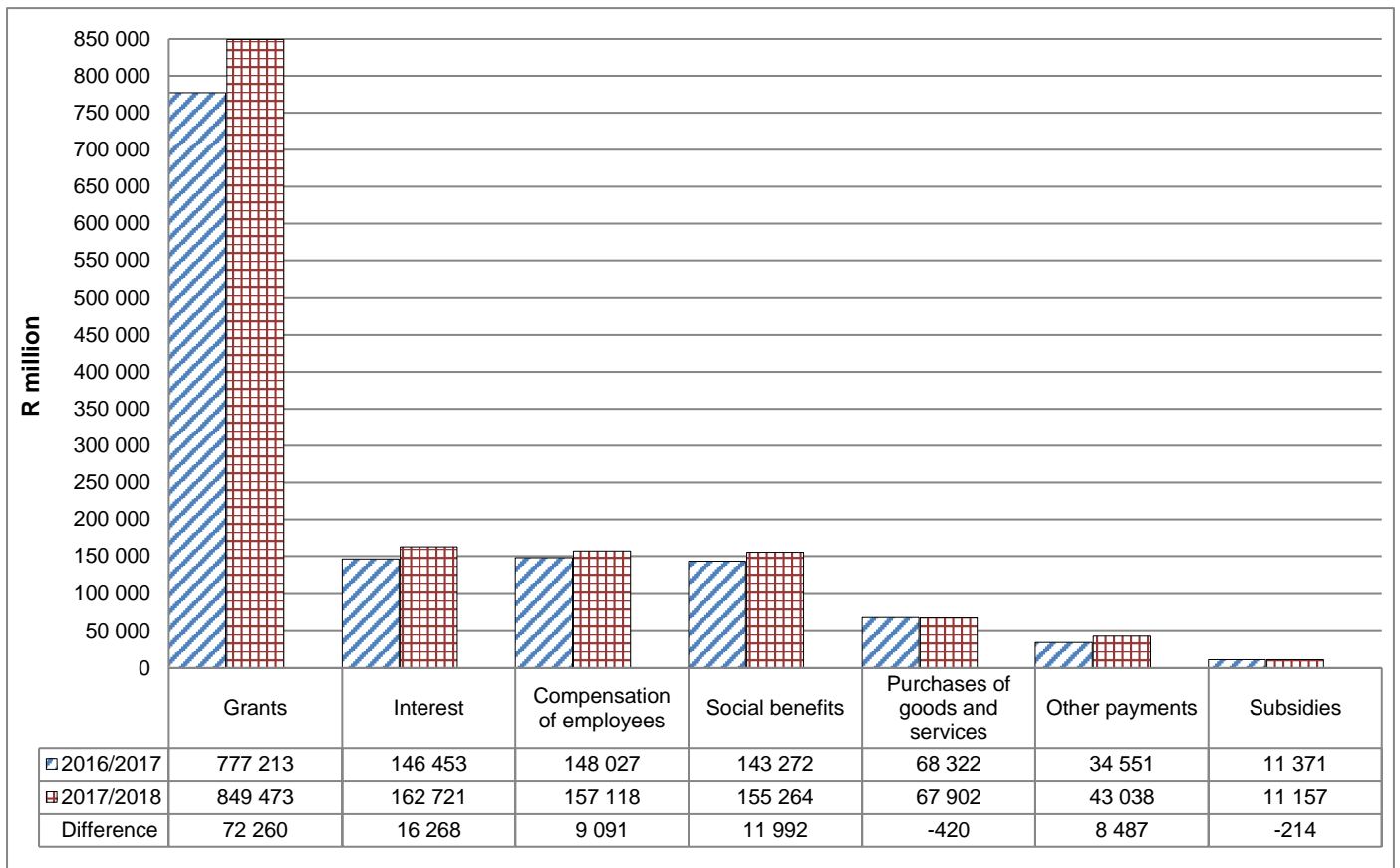
Figure 1 – Types of tax collected for 2016/2017* and 2017/2018 fiscal years



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

Figure 1 shows taxes collected for the 2016/2017 and 2017/2018 fiscal years, with taxes paid by individuals contributing the largest proportion (R462 610 million in 2017/2018), followed by value added tax (R297 998 million) and taxes paid by corporations and other enterprises (R249 093 million).

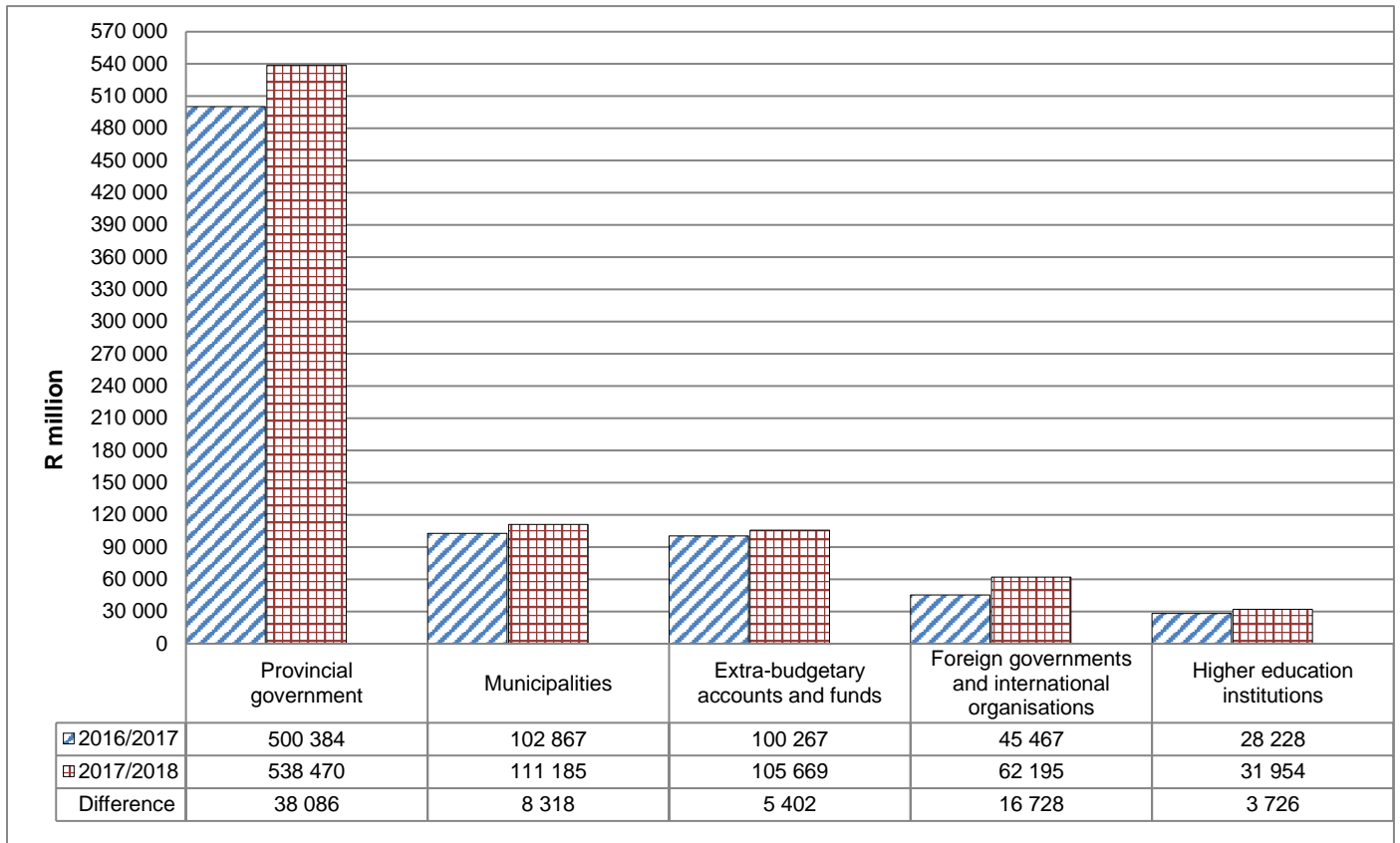
Figure 2 – Economic classification of cash payments for operating activities for the 2016/2017* and 2017/2018 fiscal years



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

Figure 2 shows the economic classification of cash payments for operating activities for the 2016/2017 and 2017/2018 fiscal years. In 2017/2018 national government’s main costs were grant payments (R849 473 million, mainly to provincial governments to defray their expenditure on general government services), interest paid (R162 721 million), compensation of employees (R157 118 million), and social benefits (R155 264 million).

Figure 3 – Grants to other levels of general government and international institutions for the 2016/2017* and 2017/2018 fiscal years**



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

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

Figure 3 shows that the largest proportion of national government grants to other levels of general government and international institutions for the 2016/2017 and 2017/2018 fiscal years was paid to provincial government (R538 470 million in 2017/2018), followed by municipalities (R111 185 million), extra-budgetary accounts and funds (R105 669 million), foreign governments and international organisations (R62 195 million) and higher education institutions (R31 954 million).

Table B – Economic classification of cash payments for purchases of non-financial assets for the 2016/2017 and 2017/2018 fiscal years¹

GFSM 2014 code	Cash flows from transactions in non-financial assets:		2016/2017 ²	2017/2018	Difference between 2016/2017 and 2017/2018
			R million		
61	Net cash flows from investments in non-financial assets	(b+r+s+t)=a	15 879	15 096	-783
611	Fixed assets:	(c+d+i+q)=b	15 656	14 985	-671
6111	Buildings and structures:	c	11 080	10 061	-1 019
61111	Dwellings		391	358	-33
61112	Buildings other than dwellings		3 219	3 745	525
61113	Other structures		7 470	5 958	-1 512
61114	Land improvements		0	0	0
6112	Machinery and equipment:	(e+f)=d	3 812	4 473	661
61121	Transport equipment	e	1 769	2 390	621
61122	Machinery and equipment other than transport equipment:	(g+h)=f	2 043	2 083	40
611221	Information, computer and telecommunications equipment	g	1 285	1 309	24
611222	Machinery and equipment not elsewhere classified:	h	759	774	15
6112221	Office furniture (and domestic furniture)		131	150	19
6112222	Other machinery and equipment		628	624	-4
6112223	Books		1	2	1
6113	Other fixed assets:	(j+k)=i	762	450	-312
61131	Cultivated biological resources:	j	7	9	2
611311	Animal resources yielding repeat products		7	9	2
611312	Tree, crop, and plant resources yielding repeat products		0	0	0
61132	Intellectual property products:	(l+m+n+o+p)=k	755	441	-314
611321	Research and development	l	0	0	0
611322	Mineral exploration and evaluation	m	0	0	0
611323	Computer software and databases:	n	755	441	-314
6113231	Computer software		755	441	-314
6113232	Databases		0	0	0
611324	Entertainment, literary and artistic originals	o	0	0	0
611325	Other intellectual property products	p	0	0	0
6114	Weapon systems	q	0	0	0
612	Inventories	r	0	0	0
613	Valuables	s	0	0	0
614	Non-produced assets	t	222	111	-111

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

² Revised since the previous publication.

The largest contributor to net cash outflow from investment in non-financial assets was buildings and structures (R10 061 million), followed by machinery and equipment (R4 473 million), other fixed assets (R450 million) and non-produced assets (R111 million) for the 2017/2018 fiscal year.

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 C, 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 R116 717 million from R1 345 238 million in 2016/2017 to R1 461 955 million in the 2017/2018 fiscal year (Table C, p.13).

The increase of R36 135 million in cash payments for transfers of a general character between different levels of government from R473 097 million in 2016/2017 to R509 232 million in 2017/2018 was mainly due to an increase in grants paid to provincial governments and municipalities to defray their expenses.

The increase of R16 386 million in cash payments for executive and legislative organs, financial and fiscal affairs, external affairs from R62 961 million in 2016/2017 to R79 347 million in 2017/2018 was mainly due to increased payments to the Southern African Customs Union.

The increase of R16 148 million in cash payments for public debt transactions from R146 497 million in 2016/2017 to R162 645 million in 2017/2018 was mainly due to payments of interest on public debt.

The increase of R12 869 million in cash payments for social protection from R152 111 million in 2016/2017 to R164 980 million in 2017/2018 was mainly due to increased social grants paid to households by the Department of Social Development.

The increase of R8 327 million in cash payments for transport from R57 013 million in 2016/2017 to R65 340 million in 2017/2018 was mainly due to increased capital transfers for the recapitalisation of non-financial public corporations by the Department of National Treasury.

The increase of R7 789 million in cash payments for public order and safety from R123 420 million in 2016/2017 to R131 209 million in 2017/2018 was mainly due to increased payments for compensation of employees by the Department of Police, the Department of Correctional Services and the Department of Justice and Constitutional Development, and increased spending on goods and services and grants paid to extra-budgetary account and fund institutions by the Department of Justice and Constitutional Development.

The increase of R4 522 million in cash payments for health from R44 856 million in 2016/2017 to R49 378 million in 2017/2018 was mainly due to increased grants paid to provincial governments by the Department of Health to fund the comprehensive HIV and AIDS prevention programmes, the national tertiary health service provision and health facility infrastructure projects, and increased spending on health-related compensation of employees by the Department of Defence.

The increase of R4 420 million in cash payments for education from R71 699 million in 2016/2017 to R76 119 million in 2017/2018 was mainly due to increased education infrastructure grants paid to provincial education departments, capital expenditure by the Department of Basic Education, grants paid to higher education institutions and the spending on compensation of employees by the Department of Higher Education and Training.

The increase of R2 677 million in cash payments for communications from R3 280 million in 2016/2017 to R5 957 million in 2017/2018 was mainly due to an increased capital transfer for the recapitalisation of a non-financial public corporation by the Department of Telecommunications and Postal Services.

The increase of R2 523 million in cash payments for housing and community amenities from R52 088 million in 2016/2017 to R54 611 million in 2017/2018 was mainly due to increased grants to the provincial governments and the municipalities for the funding of human settlement and urban settlement programmes, and the social housing restructuring capital grant paid to the Social Housing Regulatory Authority by the Department of Human Settlements.

The increase of R1 739 million in cash payments for general economic, commercial and labour affairs from R22 816 million in 2016/2017 to R24 555 million in 2017/2018 was mainly due to an increase in grants paid to international organisations by the Department of National Treasury, subsidies paid to public corporations by the Department of Trade and Industry and the grants paid to extra-budgetary accounts and funds.

The increase of R1 530 million in cash payments for general services from R29 803 million in 2016/2017 to R31 333 million in 2017/2018 was mainly due to increased municipal infrastructure grants paid by the Department of Cooperative Governance and the grants paid to extra-budgetary accounts and funds by the Department of Public Works.

The increase of R1 453 million in cash payments for defence from R46 900 million in 2016/2017 to R48 353 million in 2017/2018 was mainly due to increased grants paid to extra-budgetary accounts and funds and spending on compensation of employees, goods and services and capital expenditure by the Department of Defence.

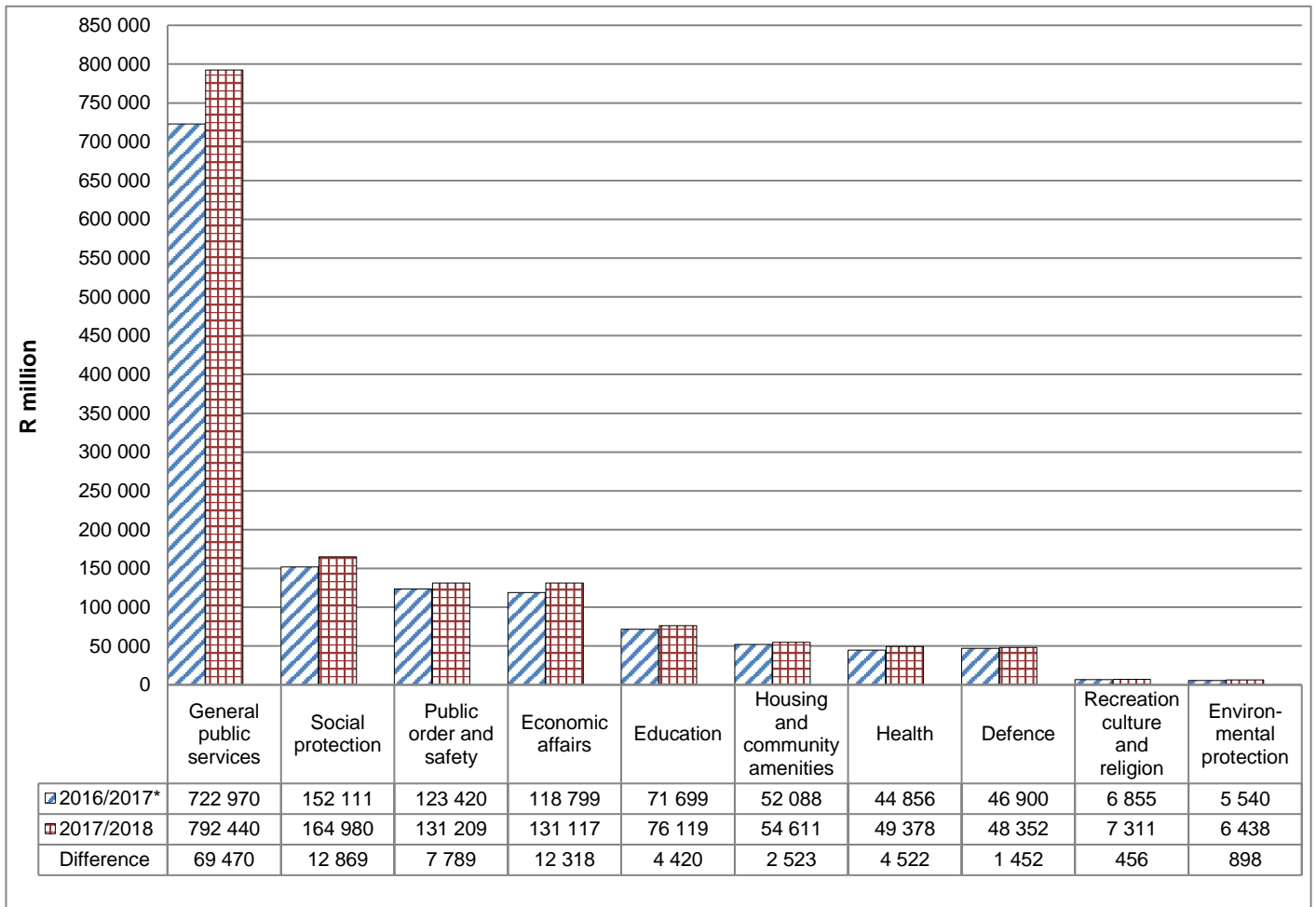
The decrease of R1 072 million in cash payments for mining, manufacturing and construction from R8 888 million in 2016/2017 to R7 816 million in 2017/2018 was mainly due to a decrease in payments of subsidies to public corporations by the Department of Trade and Industry.

Table C – Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2016/2017 and 2017/2018 fiscal years (summary)¹

GFSM 2014 code	Type of service	2016/2017 ²	2017/2018	Difference between 2016/2017 and 2017/2018	Percentage of total cash payments 2017/2018
		R million			%
701	General public services				
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	62 961	79 347	16 386	5,4
7012	Foreign economic aid	594	463	-131	0,0
7013	General services	29 803	31 333	1 530	2,1
7014	Basic research	7 194	7 046	-148	0,5
7015	Research and development general public services	753	636	-117	0,0
7016	General public services n.e.c. ³	2 071	1 739	-332	0,1
7017	Public debt transactions (mainly interest)	146 497	162 645	16 148	11,1
7018	Transfers of a general character between different levels of government	473 097	509 232	36 135	34,8
	Total general public services a	722 970	792 440	69 470	54,2
702	Defence b	46 900	48 353	1 453	3,3
703	Public order and safety				
7031	Police	82 964	88 658	5 694	6,1
7032	Fire protection services	0	0	0	0,0
7033	Law courts	19 693	20 559	866	1,4
7034	Prisons	20 717	21 921	1 204	1,5
7035	R&D Public order and safety	47	70	23	0,0
7036	Public order and safety n.e.c.	0	0	0	0,0
	Total public order and safety c	123 420	131 209	7 789	9,0
704	Economic affairs				
7041	General economic, commercial and labour affairs	22 816	24 555	1 739	1,7
7042	Agriculture, forestry, fishing and hunting	13 748	13 450	-298	0,9
7043	Fuel and energy	7 631	8 237	606	0,6
7044	Mining, manufacturing and construction	8 888	7 816	-1 072	0,5
7045	Transport	57 013	65 340	8 327	4,5
7046	Communications	3 280	5 957	2 677	0,4
7047	Other industries	3 189	3 552	363	0,2
7048	Research and development economic affairs	2 234	2 211	-23	0,2
7049	Economic affairs n.e.c.	0	0	0	0,0
	Total economic affairs d	118 799	131 117	12 318	9,0
705	Environmental protection e	5 540	6 438	898	0,4
706	Housing and community amenities f	52 088	54 611	2 523	3,7
707	Health g	44 856	49 378	4 522	3,4
708	Recreation, culture and religion h	6 855	7 311	456	0,5
709	Education i	71 699	76 119	4 420	5,2
710	Social protection j	152 111	164 980	12 869	11,3
	Total national government cash payments for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j) k	1 345 238	1 461 955	116 717	100,0

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

Figure 5 – Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2016/2017* and 2017/2018 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 2017/2018 fiscal year was R1 461 955 million, with general public services spending the highest amount (R792 440 million), followed by social protection (R164 980 million), public order and safety (R131 209 million), economic affairs (R131 117 million) and education (R76 119 million).

Risenga Maluleke
Statistician-General

Table 1 – Economic classification of cash receipts from operating activities for the 2017/2018* fiscal year (summary)

GFSM 2014 code	Economic classification	R million
	Revenue cash flows	1 238 127
11	Taxes	1 216 464
12	Social contributions	0
13	Grants	1 428
14	Other receipts	20 235

* 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 2017/2018* fiscal year (summary)

		Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	(21 - 28) TOTAL
Functional classification		R million							
70	GENERAL GOVERNMENT SERVICES	157 118	67 902	162 721	11 157	849 473	155 264	43 038	1 446 674
701	GENERAL PUBLIC SERVICES	11 001	8 507	162 655	916	606 962	66	1 335	791 442
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	5 365	3 533	82	0	69 787	39	413	79 220
7012	Foreign economic aid	0	0	0	0	463	0	0	463
7013	General services	5 221	4 168	2	0	21 003	26	64	30 484
7014	Basic research	324	192	0	916	4 738	1	856	7 025
7015	R&D General public services	91	540	0	0	0	0	3	634
7016	General public services n.e.c.	0	0	0	0	1 739	0	0	1 739
7017	Public debt transactions (mainly interest)	0	74	162 570	0	0	0	0	162 645
7018	Transfers of a general character between different levels of government	0	0	0	0	509 232	0	0	509 232
702	DEFENCE	24 517	9 569	0	0	12 483	174	54	46 796
7021	Military defence	24 517	9 530	0	0	6 350	174	54	40 625
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	39	0	0	0	0	0	39
7025	Defence n.e.c.	0	0	0	0	6 132	0	0	6 132
703	PUBLIC ORDER AND SAFETY	95 052	26 480	5	0	3 352	744	646	126 280
7031	Police services	68 083	15 878	0	0	668	524	514	85 668
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	11 903	4 491	0	0	2 684	141	34	19 252
7034	Prisons	15 038	6 081	4	0	0	79	99	21 301
7035	R&D Public order and safety	29	29	0	0	0	0	0	58
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 2017/2018* fiscal year (summary) (continued)

		Economic classification							(21 - 28) TOTAL
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
Functional classification		R million							
704	ECONOMIC AFFAIRS	8 243	5 165	4	9 779	71 717	43	35 481	130 431
7041	General economic, commercial and labour affairs	2 459	1 457	0	2 076	14 904	11	3 515	24 422
7042	Agriculture, forestry, fishing and hunting	3 753	1 723	4	0	4 368	18	3 297	13 163
7043	Fuel and energy	326	240	0	87	2 619	4	4 957	8 234
7044	Mining, manufacturing and construction	673	298	0	2 338	4 489	2	2	7 803
7045	Transport	416	759	0	5 038	39 704	4	19 404	65 325
7046	Communication	277	156	0	240	1 567	2	3 702	5 945
7047	Other industries	292	274	0	0	2 582	1	180	3 329
7048	R&D Economic affairs	46	258	0	0	1 482	1	424	2 210
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	1 052	3 634	0	0	1 015	10	122	5 834
7051	Waste management	65	338	0	0	30	0	34	467
7052	Waste water management	0	0	0	0	0	0	0	0
7053	Pollution abatement	93	65	0	0	0	1	2	161
7054	Protection of biodiversity and landscape	638	2 880	0	0	985	7	4	4 515
7055	R&D Environmental protection	68	240	0	0	0	1	0	309
7056	Environmental protection n.e.c.	187	110	0	0	0	1	83	381
706	HOUSING AND COMMUNITY AMENITIES	2 443	5 754	12	0	40 024	12	2 383	50 626
7061	Housing development	339	318	0	0	32 489	2	161	33 310
7062	Community development	568	3 429	0	0	515	1	1 060	5 574
7063	Water supply	1 536	1 982	12	0	7 017	9	1 161	11 716
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	0	25	0	0	2	0	0	27
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 2017/2018* fiscal year (summary) (continued)

Functional classification		Economic classification							(21 - 28) TOTAL
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
		R million							
707	HEALTH	5 046	3 744	0	0	39 631	18	168	48 607
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	4 232	1 608	0	0	17 361	15	5	23 220
7074	Public health services	403	750	0	0	17 578	1	156	18 888
7075	R&D Health	0	345	0	0	1 461	0	0	1 807
7076	Health n.e.c.	411	1 041	0	0	3 231	2	8	4 693
708	RECREATION, CULTURE AND RELIGION	401	502	0	463	4 548	2	1 320	7 235
7081	Recreational and sporting services	96	147	0	0	652	1	172	1 068
7082	Cultural services	170	273	0	0	3 146	1	279	3 869
7083	Broadcasting and publishing services	0	0	0	463	122	0	420	1 004
7084	Religious and other community services	69	48	0	0	586	0	435	1 139
7085	R&D Recreation, culture and religion	12	5	0	0	0	0	0	17
7086	Recreation, culture and religion n.e.c.	55	29	0	0	42	0	13	139
709	EDUCATION	8 748	3 878	45	0	61 538	22	245	74 476
7091	Pre-primary and primary education	17	12	0	0	6 426	0	0	6 455
7092	Secondary education	8	52	0	0	365	0	9	435
7093	Post-secondary non-tertiary education (e.g. CET)	7 870	1 782	0	0	0	15	1	9 667
7094	Tertiary education	53	7	0	0	43 241	0	35	43 337
7095	Education not definable by level	7	56	0	0	0	0	0	64
7096	Subsidiary services to education	0	0	0	0	0	0	0	0
7097	R&D Education	5	33	0	0	0	0	0	38
7098	Education n.e.c.	788	1 936	45	0	11 505	7	200	14 481

* 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 2017/2018* fiscal year (summary) (concluded)

Functional classification		Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	(21 - 28)
		R million							
710	SOCIAL PROTECTION	615	670	0	0	8 204	154 175	1 283	164 947
7101	Sickness and disability	15	6	0	0	22	20 872	7	20 923
7102	Old age	118	212	0	0	1	67 776	992	69 100
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	44	29	0	0	318	63 548	12	63 951
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.	6	11	0	0	25	0	3	46
7108	R&D Social protection	7	95	0	0	0	0	0	101
7109	Social protection n.e.c.	426	316	0	0	7 838	1 977	269	10 826

*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 2017/2018* fiscal year (summary)

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	(611 - 614) TOTAL
		R million				
70	GENERAL GOVERNMENT SERVICES	15 170	0	0	111	15 281
701	GENERAL PUBLIC SERVICES	998	0	0	0	998
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	127	0	0	0	127
7012	Foreign economic aid	0	0	0	0	0
7013	General services	849	0	0	0	849
7014	Basic research	21	0	0	0	21
7015	R&D General public services	1	0	0	0	1
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
702	DEFENCE	1 556	0	0	0	1 556
7021	Military defence	1 556	0	0	0	1 556
7022	Civil defence	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0
7025	Defence n.e.c.	0	0	0	0	0
703	PUBLIC ORDER AND SAFETY	4 929	0	0	0	4 929
7031	Police services	2 991	0	0	0	2 991
7032	Fire protection services	0	0	0	0	0
7033	Law courts	1 307	0	0	0	1 307
7034	Prisons	620	0	0	0	620
7035	R&D Public order and safety	12	0	0	0	12
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 2017/2018* fiscal year (summary) (continued)

		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	(611 - 614) TOTAL
Functional classification		R million				
704	ECONOMIC AFFAIRS	575	0	0	111	686
7041	General economic, commercial and labour affairs	133	0	0	0	133
7042	Agriculture, forestry, fishing and hunting	176	0	0	111	287
7043	Fuel and energy	3	0	0	0	3
7044	Mining, manufacturing and construction	13	0	0	0	13
7045	Transport	14	0	0	0	14
7046	Communication	13	0	0	0	13
7047	Other industries	222	0	0	0	222
7048	R&D Economic affairs	1	0	0	0	1
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	604	0	0	0	604
7051	Waste management	57	0	0	0	57
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	49	0	0	0	49
7054	Protection of biodiversity and landscape	362	0	0	0	362
7055	R&D Environmental protection	36	0	0	0	36
7056	Environmental protection n.e.c.	101	0	0	0	101
706	HOUSING AND COMMUNITY AMENITIES	3 985	0	0	0	3 985
7061	Housing development	19	0	0	0	19
7062	Community development	593	0	0	0	593
7063	Water supply	3 374	0	0	0	3 374
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 2017/2018* fiscal year (summary) (continued)

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	(611 - 614)
		R million				
707	HEALTH	772	0	0	0	772
7072	Outpatient services	0	0	0	0	0
70724	Ambulance services	0	0	0	0	0
7073	Hospital services	669	0	0	0	669
7074	Public health services	27	0	0	0	27
7075	R&D Health	0	0	0	0	0
7076	Health n.e.c.	76	0	0	0	76
708	RECREATION, CULTURE AND RELIGION	76	0	0	0	76
7081	Recreational and sporting services	3	0	0	0	3
7082	Cultural services	67	0	0	0	67
7083	Broadcasting and publishing services	0	0	0	0	0
7084	Religious and other community services	2	0	0	0	2
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	3	0	0	0	3
709	EDUCATION	1 643	0	0	0	1 643
7091	Pre-primary and primary education	0	0	0	0	0
7092	Secondary education	1	0	0	0	1
7093	Post-secondary non-tertiary education (e.g. Community Education and Training - CET)	4	0	0	0	4
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.	1 637	0	0	0	1 637

* 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 2017/2018* fiscal year (summary) (concluded)

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	(611 - 614) TOTAL
		R million				
710	SOCIAL PROTECTION	32	0	0	0	32
7101	Sickness and disability	0	0	0	0	0
7102	Old age	7	0	0	0	7
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.	25	0	0	0	25

* 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 2017/2018* fiscal year (summary)

GFSM 2014 code	Economic classification	R million
31		185
311	Fixed assets	185
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 2017/2018* fiscal year (summary)

GFSM 2014 code	Economic classification	R million
32		1 115
321	Domestic	1 115
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 2017/2018* fiscal year (summary)

GFSM 2014 code	Economic classification	R million
33		235 345
331	Domestic	203 467
332	Foreign	31 878

* 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 2017/2018 fiscal year
- Table 2 Economic and functional classification of cash payments for operating activities for the 2017/2018 fiscal year
- Table 3 Economic and functional classification of the purchases of non-financial assets for the 2017/2018 fiscal year
- Table 4 Economic classification of the sales of non-financial assets for the 2017/2018 fiscal year
- Table 5 Economic classification of the net acquisition of financial assets other than cash for the 2017/2018 fiscal year
- Table 6 Economic classification of the net incurrence of liabilities for the 2017/2018 fiscal year
- Table 7 Economic and functional classification of cash payments for operating activities for the 2017/2018 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 2017/2018 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 2017/2018 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) are available on the Stats SA website.

Methodology

National departments keep their accounts on a modified cash basis, i.e. all transactions are recorded at the time when warrant vouchers are issued for payment regardless of when obligations for payments originated. The statistics thus measure transactions as they are completed between the national departments and the rest of the economy. Parliament of the Republic of South Africa figures have been converted to modified cash basis for GFS purposes.

Scope of the financial statistics of national government

The annual reports of all 47 national government departments were collected for 2017/2018.

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. Centre for Public Service Innovation
5. Civil Secretariat for Police
6. Communications
7. Cooperative Governance
8. Correctional Services
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. Planning, Monitoring and Evaluation
29. Police
30. Public Enterprises
31. Public Service and Administration
32. Public Service Commission
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
- 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
- Communications
- Other industries
- R&D Economic affairs
- Economic affairs n.e.c.

- **Environmental protection**

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

- **Housing and community amenities**

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

- **Health**

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

- **Recreation, culture and religion**

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

- **Education**

Pre-primary and primary education
 Secondary education
 Post-secondary 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 2) 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 2016/2017 classified information is generally comparable with the 2017/2018 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 available 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 2017. Currently the PSCC is classifying the public-sector institutions for the year ended 31 March 2018.

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

- P0441 *Gross Domestic Product;*
- P9101 *Capital expenditure by the public sector;*
- P9102 *Financial statistics of extra-budgetary accounts and funds;*
- P9103.1 *Financial statistics of higher education institutions;*
- P9114 *Financial census of municipalities;*
- P9119.4 *Financial statistics of consolidated general government; and*
- P9121 *Financial statistics of provincial government.*

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 2017/2018 should be regarded as preliminary, and may be revised. Revisions to 2016/2017 data are indicated by footnotes in Tables A and C. Revisions are due to improved classification of data and additional information becoming available after this statistical release was published.

Glossary of selected variables

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

Economic classification	A measure of the nature and economic effect of government operations on the economy of the country.
Expense	A decrease in net worth resulting from a transaction.
Extra-budgetary accounts and funds	Extra-budgetary accounts and funds refer to accounts and funds of national and provincial governments not included in normal budget totals and which do not operate through normal budgetary procedures, e.g. trading accounts and general government accounts.
Financial assets	Financial assets consist of financial claims which entitles one unit (the owner of the asset i.e., the creditor) to receive one or more payments from a second unit (the debtor) according to the terms and conditions specified in a contract between the two units.
Financial public corporations	Units primarily engaged in both incurring liabilities and acquiring financial assets in the market. Note: Financial institutions may be entirely or mainly owned and/or controlled by the government in which case they are regarded as public financial institutions. It is the prime function of public financial institutions to act as intermediaries.
Fixed assets	Fixed assets are produced assets that are used repeatedly or continuously in production processes for more than one year.
Functional classification	Classification of expenditure according to the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources by government in order to promote various services and objectives rendered to the community.
GFS Manual (2014)	The manual describes an integrated statistical system that is harmonised, to the extent possible, with the 2008 edition of the System of National Accounts (2008 SNA). The GFSM 2014 is intended to be a reference volume describing the GFS system. The GFSM 2014 provides a harmonised systematic basis for reporting and analysing government finances.
Government consumption expenditure	Expenditure on all goods and services which are used (without further transformation) by government units for the direct satisfaction of individual needs or wants or the collective needs of members of the community.
Grants	Grants are non-compulsory current or capital transfers from one government unit to another government unit or an international organisation. Current grants are those made for purposes of current expense and are not linked to or conditional on the acquisition of an asset by the recipient. Capital grants involve the acquisition of assets by the recipient.
Higher education	All learning programmes leading to qualifications higher than grade 12 or its equivalent in terms of the National Qualifications Framework as contemplated in the South African Qualification Authority Act, 1995 (Act No. 58 of 1995).
Higher education institutions	Any institution providing higher education on full-time, part-time or distance basis, and which is (a) merged, established or deemed to be established as a public higher education institution under this Act; (b) declared as a public higher education institution under this Act; or (c) registered or [conditionally] provisionally registered as a private higher education institution. See Higher Education Act as amended (Section 1 of Act No.63, 2002).

Households	Individuals or a small group of persons who share the same living accommodation, pool some or all of their income and wealth, and consume certain types of goods and services collectively.
Individual services	Community and social services, such as education, health and welfare, rendered to individuals or a small group of persons.
Information, computer, and telecommunications	Consists of devices using electronic controls and also the electronic components forming part of these devices. Examples are products that form part of computing machinery and parts and accessories thereof, television and radio transmitters, television, video, and digital cameras, and telephone sets.
Intellectual property products	Intellectual property products are the result of research, development, investigation, or innovation leading to knowledge that the developers can market or use to their own benefit in production because use of the knowledge is restricted by means of legal or other protection.
Inventories	Consist of goods and services held by producers for sale, use in production, or other use at a later date.
Land improvements	Are the result of actions that lead to major improvements in the quantity, quality or productivity of land, or prevent its deterioration. Activities such as land reclamation, land clearance, land contouring, creation of wells and watering holes that are integral to the land in question are to be treated as resulting in land improvements.
Liability	An obligation to provide economic benefits to the units holding the corresponding financial claim.
Machinery and equipment	Machinery and equipment include motor vehicles, ships, aircraft, equipment and furniture. Military expenditure on machinery and equipment which could be used for civilian purposes is included.
Machinery and equipment not elsewhere classified	This category includes all machinery and equipment not classified in any of the other machinery and equipment categories. Types of assets that would be included are general and special purpose machinery; office and accounting equipment; electrical machinery; medical appliances; precision and optical instruments; furniture; watches and clocks; musical instruments; and sports goods. It also includes paintings, sculptures, other works of art or antiques and other collections of considerable value that are owned and displayed for the purpose of producing museum and similar services.
Modified cash basis accounting	This method recognize revenues in the period they become available and measurable, and recognize expenditures in the period the associated liability is incurred.
Local government	A generic term describing the 'unit' of government in the local spheres responsible for local government in a geographically demarcated area and including district, local and metropolitan municipalities. Municipalities as an institution consist of a municipal council (elected political representatives) and the municipal administration (appointed officials).

National government	It is the first level of government which controls a nation and has power to set and maintain foreign policy and the ability to collect taxes.
Non-financial public corporation	Government owned and/or controlled units, which sell industrial or commercial goods and services to the public on a large scale.
Non-produced assets	Non-produced assets consist of tangible assets, natural occurring assets over which ownership is enforced. Natural occurring assets include land, subsoil assets and other naturally occurring assets.
Non-profit institutions serving households	Non-profit institutions which are mainly engaged in non-market production and serve households.
Other economic flows	Changes in the volume or value of assets or liabilities that do not result from transactions.
Other structures	All structures other than buildings. Included are the following: highways, streets, roads, bridges, elevated highways, tunnels, railways, subways, airfield runways, sewers, waterways, harbours, dams, other waterworks, shafts, tunnels, other structures associated with mining subsoil assets, communication lines, power lines, pipelines, outdoor sport and recreation facilities.
Provincial government	It is the second level of government, between the national government and the municipalities. The powers of the provincial governments are circumscribed by the national constitution.
Revenue	An increase in net worth resulting from a transaction.
Social benefits	Social benefits are transfers in cash or in kind to protect the entire population or specific segment of it against certain social risks.
Social contributions	Social contributions are actual receipt from either employer on behalf of their employee or from employee, self-employed, or non-employed persons on their own behalf that secure entitlement to social benefits for their contributors, their dependents or their survivors.
Statutory appropriations	Statutory appropriations are amounts appropriated to be spent in terms of statutes and not requiring appropriation by vote.
Subsidies	Subsidies are current unrequited payments that government units pay to enterprises on the basis of levels of their production activities or the quantities or values of the goods and services that they produce, sell, export or import. Subsidies may be designed to influence levels of production, prices at which outputs are sold, or the remuneration of the enterprises.
Subsidies on production	Payments made to resident enterprises as a consequence of engaging in production which are not related to specific product. Included are subsidies on payroll or workforce, which are payable on the total wage and salary bill, the size of the total workforce or the employment of particular types of persons; subsidies to reduce pollution; and payments of interest on behalf of corporations.

Subsidies on products	Current unrequited payments that government units make to enterprises on the basis of quantities or values of the goods and services that they produce, sell, export or import.
Tax revenue	Tax revenue forms the dominant share of revenue for many government units and is composed of compulsory transfers to the general government sector.
Transfer	A transaction in which one institutional unit provides a good, service, or asset to another unit without receiving from the latter any good, service, or asset in return as a direct counterpart.
Transport equipment	Transport equipment consists of equipment for moving people and objects, including motor vehicles, trailers and semitrailers, ships, railway locomotives and rolling stock, aircraft, motorcycles, and bicycles.
Valuables	Valuables are produced goods of considerable value acquired and held primarily as store of value and not used primarily for purposes of production or consumption.
Value added tax	A tax on goods or services collected in stages by enterprises but which is ultimately charged in full to the final purchasers.

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Issue

Financial statistics of national government for 2018/2019

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