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IMPROVING LIVES THROUGH DATA ECOSYSTEMS



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Key findings

The net change in the stock of cash of the national government from the national revenue fund and donor funds amounted to a cash surplus of R54 173 million for the 2020/2021 fiscal year.

The revenue cash flows from operating activities amounted to R1 290 031 million and the expense cash flows amounted to R1 838 411 million, resulting in a net cash outflow from operating activities of R548 380 million for the 2020/2021 fiscal year ended 31 March 2021. The net cash outflow from transactions in non-financial assets amounted to R12 580 million for the 2020/2021 fiscal year. The net acquisition of financial assets other than cash amounted to a cash outflow of R251 million for the 2020/2021 fiscal year. The net incurrence of liabilities amounted to R615 384 million, resulting in a net cash inflow of R615 133 million from financing activities for the 2020/2021 fiscal year. The total net change in the stock of cash of the national government amounted to R54 173 million (see Table A, p. 4).

The largest contributor to the total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of R1 851 115 million from the national revenue fund and donor funds for the 2020/2021 fiscal year was transfers of a general character between different levels of government (R618 391 million or 33,4%) (mainly to provincial governments to defray their expenditure on general government services). This was followed by social protection (R234 910 million or 12,7%), interest paid on public debt (R232 596 million or 12,6%), economic affairs (R196 912 million or 10,6%) and public order and safety (R144 022 million or 7,8%) (see Table C, p. 11 and Figure 4, p. 12).

Revenue cash flows from operating activities, the expense cash flows for operating activities and net cash flows from investment in 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 expense cash flows 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 decreased by R95 162 million from R1 385 193 million in 2019/2020 to R1 290 031 million in 2020/2021. The decrease was attributed to a decrease in taxes collected.

The decrease of R106 055 million in cash receipts of taxes from R1 355 766 million in 2019/2020 to R1 249 711 million in 2020/2021 was mainly due to decreases in taxes collected from individuals' income and in taxes on goods and services (i.e. value added tax (VAT), excise taxes) and taxes collected from corporations and enterprises.

The increase of R10 596 million in other receipts from R27 786 million in 2019/2020 to R38 382 million in 2020/2021 was mainly due to an increase in transfers from financial private enterprises received by the national government.

Expense cash flows for operating activities increased by R109 030 million from R1 729 381 million in 2019/2020 to R1 838 411 million in 2020/2021. This was mainly due to increases in payments of grants and social benefits and the payment of interest on public debt.

The largest contributor to total expense cash flows for operating activities for the 2020/2021 fiscal year was grants (R1 010 604 million), followed by interest (R232 326 million), social benefits (R226 329 million) and compensation of employees (R176 582 million) (see Table A, p. 4, Figure 2, p. 6).

The increase of R42 907 million in grants paid from R967 697 million in 2019/2020 to R1 010 604 million in 2020/2021 was mainly due to an increase in grants paid by the national government to the provincial governments and the municipalities and payments to the Southern African Customs Union (SACU).

The increase of R29 858 million in social benefits paid from R196 471 million in 2019/2020 to R226 329 million in 2020/2021 was mainly due to an increase in payments of social grants to households by the Department of Social Development.

The increase of R27 544 million in interest from R204 782 million in 2019/2020 to R232 326 million in 2020/2021 was due to an increase in interest paid on public debt by the national government.

The increase of R15 104 million in other payments from R90 778 million in 2019/2020 to R105 882 million in 2020/2021 was mainly due to capital transfers paid to non-financial public corporations by the Department of Public Enterprises.

The increase of R992 million in subsidies paid from R11 085 million in 2019/2020 to R12 077 million in 2020/2021 was due to an increase in subsidies paid to public corporations by the Department of Transport.

The decrease of R7 401 million in purchases of goods and services from R82 011 million in 2019/2020 to R74 610 million in 2020/2021 was due to decreases in purchases of goods and services by the Department of Cooperative Governance, the Department of Home Affairs and the Department of Justice and Constitutional Development.

The net cash outflows from investment in non-financial assets decreased by R779 million from R13 359 million in 2019/2020 to R12 580 million in 2020/2021, mainly due to decreases in capital expenditure on school buildings by the Department of Basic Education and a decrease in other machinery and equipment by the Department of Defence.

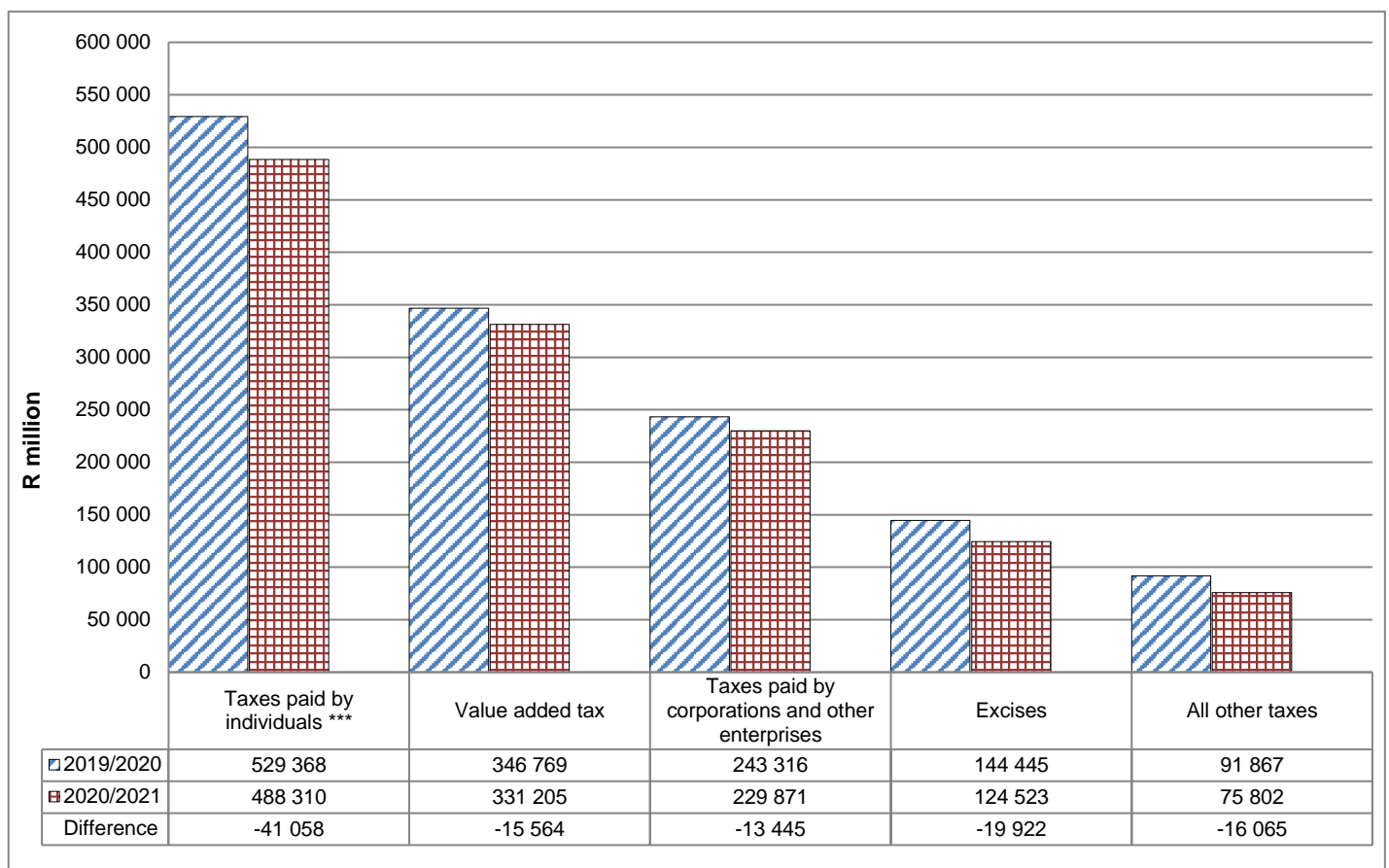
Table A - Economic classification of statement of sources and uses of cash of national government for the 2019/2020 and 2020/2021 fiscal years (summary)¹

GFS 2014 code	Economic classification of sources and uses of cash	2019/2020 ²	2020/2021	Difference between 2019/2020 and 2020/2021
		R million		
	Cash flows from operating activities:			
	Revenue cash flows a	1 385 193	1 290 031	-95 162
11	Taxes	1 355 766	1 249 711	-106 055
12	Social contributions	0	0	0
13	Grants	1 641	1 938	297
14	Other receipts	27 786	38 382	10 596
	Expense cash flows b	1 729 381	1 838 411	109 030
21	Compensation of employees	176 557	176 582	25
22	Purchases of goods and services	82 011	74 610	-7 401
24	Interest	204 782	232 326	27 544
25	Subsidies	11 085	12 077	992
26	Grants	967 697	1 010 604	42 907
27	Social benefits	196 471	226 329	29 858
28	Other payments	90 778	105 882	15 104
	<i>Net cash flow from operating activities: inflow / (outflow)</i> (a-b)=c	-344 188	-548 380	-204 192
	Cash flows from transactions in non-financial assets:			
	Net cash outflow from investments in non-financial assets³ d	13 359	12 580	-779
611	Fixed assets	13 247	12 483	-764
612	Inventories	0	0	0
613	Valuables	40	70	30
614	Non-produced assets	72	27	-45
	<i>Cash surplus / (deficit)</i> (c-d)=e	-357 547	-560 960	
	Cash flows from financing activities:			
	Net acquisition of financial assets other than cash: outflow / (inflow) f	629	251	
321	Domestic	629	251	
322	Foreign	0	0	
	Net incurrence of liabilities: cash inflow / (outflow) g	361 436	615 384	
331	Domestic	312 336	531 425	
332	Foreign	49 100	83 959	
	<i>Net cash flow from financing activities: inflow / (outflow)</i> (g-f)=h	360 807	615 133	
	Net change in the stock of cash (h+e)=i	3 260	54 173	

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 for the 2020/2021 fiscal year (R12 580 million) is equal to purchases of non-financial assets (R12 704 million) minus sales of non-financial assets (R124 million). The total amounts for purchases of non-financial assets (see Table B, p.8) and sales of non-financial assets (see Table 4, p. 22) are shown, respectively, in the disaggregated tables available on the Stats SA website.

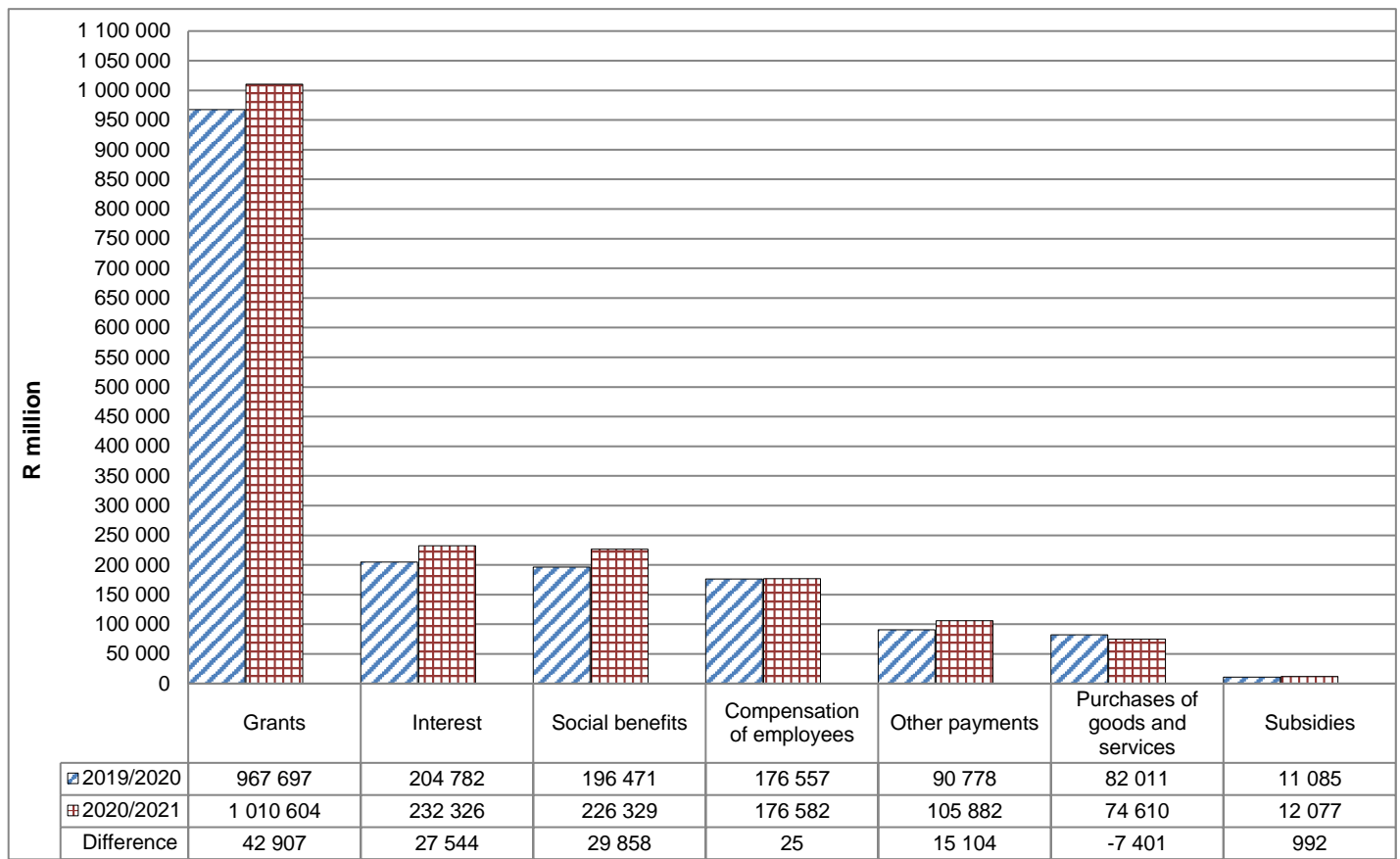
Figure 1 – Types of tax collected for the 2019/2020* and 2020/2021 fiscal years**

* 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.

*** Taxes paid by individuals on income, profits, and capital gains.

Figure 1 shows taxes collected for the 2019/2020 and 2020/2021 fiscal years, with direct taxes paid by individuals contributing the largest proportion (R488 310 million in 2020/2021), followed by value added tax (R331 205 million), taxes paid by corporations and other enterprises (R229 871 million) and excises (R124 523 million).

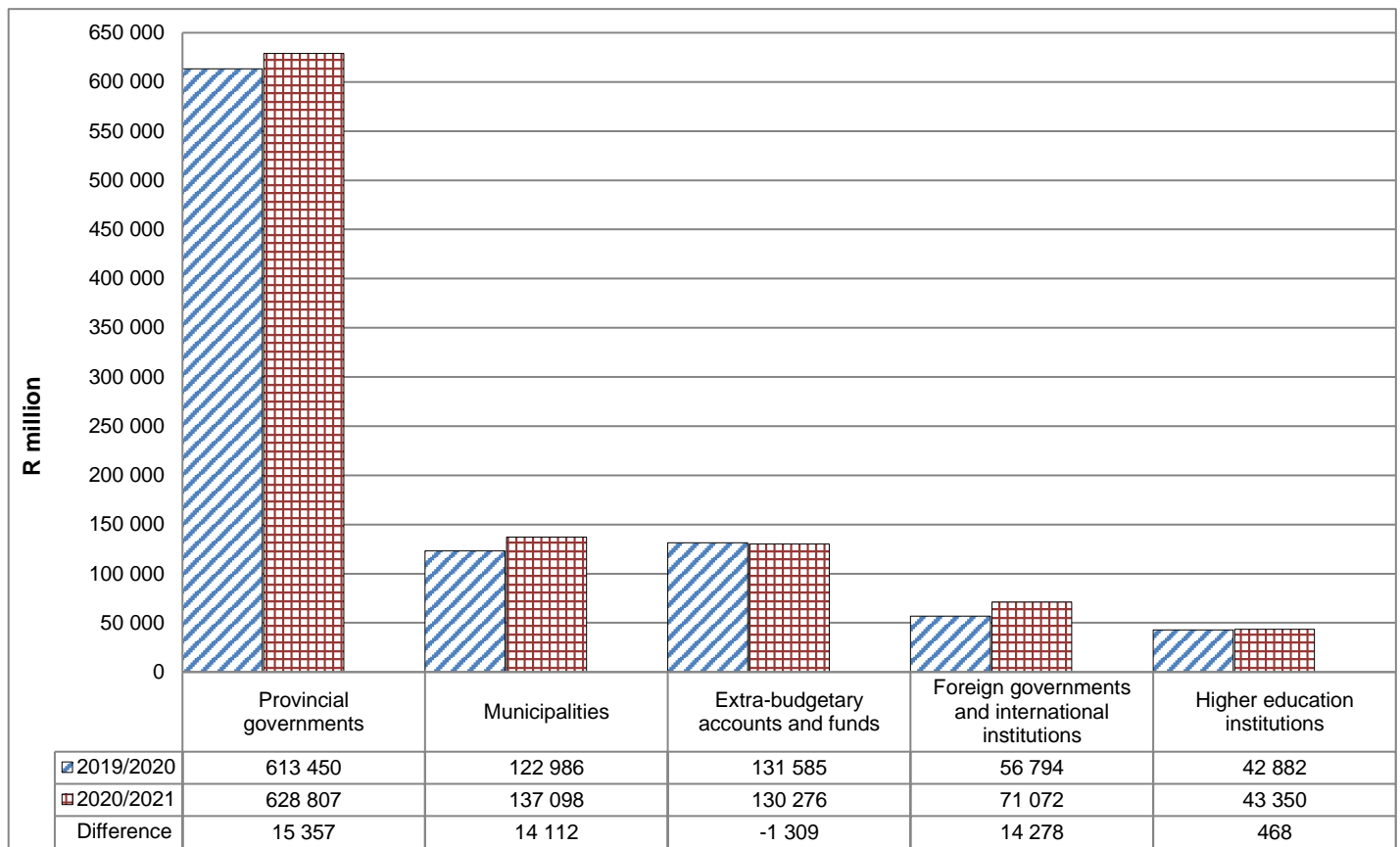
Figure 2 – Economic classification of expense cash flows for the 2019/2020* and 2020/2021 fiscal years**

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

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

Figure 2 shows the economic classification of expense cash flows for operating activities for the 2019/2020 and 2020/2021 fiscal years. In 2020/2021 the national government's main costs were grant payments (R1 010 604 million) mainly to provincial governments to defray their expenditure on general government services, followed by interest paid (R232 326 million), social benefits (R226 329 million) and compensation of employees (R176 582 million).

Figure 3 – Grants to other levels of general government and international institutions for the 2019/2020* and 2020/2021 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 the national government grants to other levels of general government and international institutions for the 2019/2020 and 2020/2021 fiscal years was paid to provincial governments (R628 807 million in 2020/2021), followed by municipalities (R137 098 million), extra-budgetary accounts and funds (R130 276 million), foreign governments and international institutions (R71 072 million) and higher education institutions (R43 350 million).

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

GFS 2014 code	Cash flows from transactions in non-financial assets		2019/2020 ²	2020/2021	Difference between 2019/2020 and 2020/2021
			R million		
61	Purchases of non-financial assets:	(b+r+s+t) = a	13 480	12 704	-776
611	Fixed assets:	(c+d+i+q) = b	13 367	12 607	-760
6111	Buildings and structures:	c	7 607	7 262	-345
61111	Dwellings		227	172	-55
61112	Buildings other than dwellings		3 161	2 740	-421
61113	Other structures		4 219	4 351	132
61114	Land improvements		0	0	0
6112	Machinery and equipment:	(e+f) = d	5 295	4 945	-350
61121	Transport equipment	e	2 207	2 345	138
61122	Machinery and equipment other than transport equipment:	(g+h) = f	3 088	2 600	-488
611221	Information, computer and telecommunications equipment	g	1 103	1 232	129
611222	Machinery and equipment not elsewhere classified:	h	1 985	1 368	-617
6112221	Office furniture (and domestic furniture)		98	47	-51
6112222	Other machinery and equipment		1 886	1 321	-565
6112223	Books		0	1	1
6113	Other fixed assets:	(j+k) = i	465	400	-65
61131	Cultivated biological resources:	j	4	5	1
611311	Animal resources yielding repeat products		4	5	1
611312	Tree, crop, and plant resources yielding repeat products		0	0	0
61132	Intellectual property products:	(l+m+n+o+p) = k	461	395	-66
611321	Research and development	l	0	0	0
611322	Mineral exploration and evaluation	m	0	0	0
611323	Computer software and databases:	n	461	395	-66
6113231	Computer software		461	395	-66
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	Weapons systems	q	0	0	0
612	Inventories	r	0	0	0
613	Valuables	s	40	70	30
614	Non-produced assets	t	73	27	-46

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

The largest contributor to the cash outflow from investment in non-financial assets was buildings and structures (R7 262 million), followed by machinery and equipment (R4 945 million), other fixed assets (R400 million), valuables (R70 million) and non-produced assets (R27 million) for the 2020/2021 fiscal year.

Contribution of expenditure cash flows for operating activities and purchases of non-financial assets to total general government expenditure by functional classification

Total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) by the national government increased by R108 255 million from R1 742 860 million in 2019/2020 to R1 851 115 million in the 2020/2021 fiscal year.

The increase of R33 510 million in cash payments for transfers of a general character between different levels of government from R584 881 million in 2019/2020 to R618 391 million in 2020/2021 was mainly due to an increase in grants paid to provincial governments and municipalities to defray their expenditure.

The increase of R29 262 million in cash payments for social protection from R205 648 million in 2019/2020 to R234 910 million in 2020/2021 was due to increased old age and children's social grants paid to households by the Department of Social Development.

The increase of R27 827 million in cash payments for public debt transactions from R204 769 million in 2019/2020 to R232 596 million in 2020/2021 was due to increased payments of interest on public debt by the national government.

The increase of R12 460 million in cash payments for executive and legislative organs, financial and fiscal affairs, external affairs from R74 572 million in 2019/2020 to R87 032 million in 2020/2021 was due to an increase in payments to the Southern African Customs Union.

The increase of R8 315 million in cash payments for transport from R70 308 million in 2019/2020 to R78 623 million in 2020/2021 was mainly due to increased capital transfers paid to public corporations by the Department of Public Enterprises.

The increase of R7 688 million in cash payments for health from R58 417 million in 2019/2020 to R66 105 million in 2020/2021 was mainly due to increased grants paid to provincial governments by the Department of Health to fund the provision of public health services.

The increase of R5 060 million in cash payments for fuel and energy from R56 210 million in 2019/2020 to R61 270 million in 2020/2021 was mainly due to increased capital transfers paid to public corporations by the Department of Public Enterprises.

The increase of R3 521 million in cash payments for education from R113 700 million in 2019/2020 to R117 221 million in 2020/2021 was due to increased grants paid by the Department of Higher Education and Training to the National Student Financial Aid Scheme.

The increase of R966 million in cash payments for general economic, commercial and labour affairs from R28 520 million in 2019/2020 to R29 486 million in 2020/2021 was due to increased payments for recapitalisation to public corporations by the Department of National Treasury.

The decrease of R5 741 million in cash payments for housing and community amenities from R55 618 million in 2019/2020 to R49 877 million in 2020/2021 was mainly due to a decrease in human settlement development grants paid to provincial governments and municipalities by the Department of Human Settlements.

The decrease of R3 890 million in cash payments for recreation, culture and religion from R10 961 million in 2019/2020 to R7 071 million in 2020/2021 was due to decreased spending on recreation, culture and religion services.

The decrease of R2 744 million in cash payments for agriculture, forestry, fishing and hunting from R15 241 million in 2019/2020 to R12 497 million in 2020/2021 was due to decreased spending on goods and services by the Department of Agriculture, Land Reform and Rural Development.

The decrease of R1 644 million in cash payments for general services from R31 229 million in 2019/2020 to R29 585 million in 2020/2021 was mainly due to decreased spending on general services by the Department of Home Affairs.

The decrease of R1 588 million in cash payments for mining, manufacturing and construction from R8 267 million in 2019/2020 to R6 679 million in 2020/2021 was due to decreased grants paid to extra-budgetary accounts and funds by the Department of Higher Education and Training.

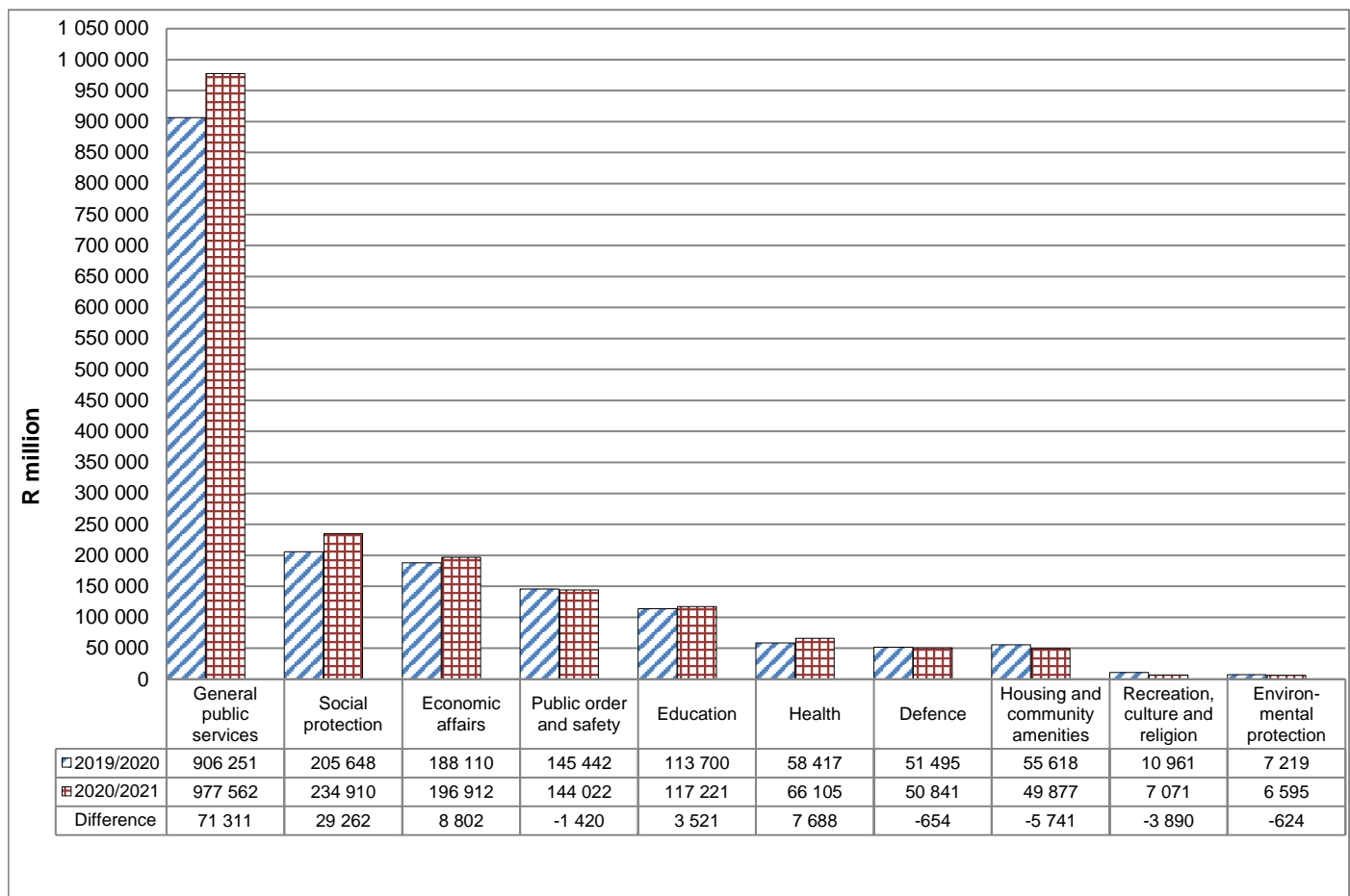
The decrease of R1 534 million in cash payments for other industries from R3 984 million in 2019/2020 to R2 450 million in 2020/2021 was mainly due to decreased spending on tourism by the Department of Tourism.

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

GFS 2014 code	Functional classification	2019/2020 ²	2020/2021	Difference between 2019/2020 and 2020/2021	Percentage of total cash payments 2020/2021
		R million			%
701	General public services a	906 251	977 562	71 311	52,8
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	74 572	87 032	12 460	4,7
7012	Foreign economic aid	117	120	3	0,0
7013	General services	31 229	29 585	-1 644	1,6
7014	Basic research	7 356	6 609	-747	0,4
7015	R&D General public services	872	642	-230	0,0
7016	General public services n.e.c. ³	2 455	2 586	131	0,1
7017	Public debt transactions (mainly interest)	204 769	232 596	27 827	12,6
7018	Transfers of a general character between different levels of government	584 881	618 391	33 510	33,4
702	Defence b	51 495	50 841	-654	2,7
703	Public order and safety c	145 442	144 022	-1 420	7,8
7031	Police	98 426	97 815	-611	5,3
7032	Fire protection services	0	0	0	0,0
7033	Law courts	22 433	22 164	-269	1,2
7034	Prisons	24 284	23 878	-406	1,3
7035	R&D Public order and safety	299	166	-133	0,0
7036	Public order and safety n.e.c.	0	0	0	0,0
704	Economic affairs d	188 110	196 912	8 802	10,6
7041	General economic, commercial and labour affairs	28 520	29 486	966	1,6
7042	Agriculture, forestry, fishing and hunting	15 241	12 497	-2 744	0,7
7043	Fuel and energy	56 210	61 270	5 060	3,3
7044	Mining, manufacturing and construction	8 267	6 679	-1 588	0,4
7045	Transport	70 308	78 623	8 315	4,2
7046	Communications	2 834	3 177	343	0,2
7047	Other industries	3 984	2 450	-1 534	0,1
7048	R&D Economic affairs	2 745	2 731	-14	0,1
7049	Economic affairs n.e.c.	0	0	0	0,0
705	Environmental protection e	7 219	6 595	-624	0,4
706	Housing and community amenities f	55 618	49 877	-5 741	2,7
707	Health g	58 417	66 105	7 688	3,6
708	Recreation, culture and religion h	10 961	7 071	-3 890	0,4
709	Education i	113 700	117 221	3 521	6,3
710	Social protection j	205 648	234 910	29 262	12,7
70	Total national government expenditure cash flows for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j) k	1 742 860	1 851 115	108 255	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 4 – Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets for the 2019/2020* and 2020/2021 fiscal years**



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

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

Figure 4 shows the functional classification of expenditure cash flows for operating activities and purchases of non-financial assets. The total for the 2020/2021 fiscal year was R1 851 115 million, with general public services spending the highest amount (R977 562 million), followed by social protection (R234 910 million) and economic affairs (R196 912 million).

Risenga Maluleke
Statistician-General

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

GFS 2014 code	Economic classification	R million
1	Revenue cash flows	1 290 031
11	Taxes	1 249 711
12	Social contributions	0
13	Grants	1 938
14	Other receipts	38 382

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

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

GFS 2014 code	Functional classification	Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
		R million							
70	GENERAL GOVERNMENT SERVICES	176 582	74 610	232 326	12 077	1 010 604	226 329	105 882	1 838 411
701	GENERAL PUBLIC SERVICES	11 983	7 671	232 274	894	722 081	73	1 871	976 845
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	5 807	2 967	118	0	77 141	31	841	86 905
7012	Foreign economic aid	0	0	0	0	120	0	0	120
7013	General services	5 790	3 570	0	0	19 548	41	54	29 002
7014	Basic research	322	116	0	894	4 294	0	976	6 602
7015	R&D General public services	63	579	0	0	0	0	0	642
7016	General public services n.e.c.	0	0	0	0	2 586	0	0	2 586
7017	Public debt transactions	0	440	232 155	0	0	0	0	232 596
7018	Transfers of a general character between different levels of government	0	0	0	0	618 391	0	0	618 391
702	DEFENCE	28 697	12 933	0	0	6 046	130	931	48 737
7021	Military defence	28 697	12 912	0	0	22	130	931	42 692
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	21	0	0	0	0	0	21
7025	Defence n.e.c.	0	0	0	0	6 024	0	0	6 024
703	PUBLIC ORDER AND SAFETY	106 670	27 016	1	0	3 691	2 041	748	140 168
7031	Police services	76 818	15 968	0	0	666	1 087	519	95 058
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	13 232	4 785	0	0	3 025	175	178	21 395
7034	Prisons	16 576	6 143	1	0	0	778	51	23 550
7035	R&D Public order and safety	44	120	0	0	0	1	0	165
7036	Public order and safety n.e.c.	0	0	0	0	0	0	0	0

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

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

GFS 2014 code	Functional classification	Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
		R million							
704	ECONOMIC AFFAIRS	9 149	6 190	7	11 061	73 165	43	96 269	195 884
7041	General economic, commercial and labour affairs	2 609	1 216	0	467	16 009	9	9 065	29 374
7042	Agriculture, forestry, fishing and hunting	4 313	2 700	7	0	3 180	19	1 657	11 877
7043	Fuel and energy	293	129	0	91	1 803	2	58 951	61 269
7044	Mining, manufacturing and construction	756	439	0	1 236	3 342	4	899	6 676
7045	Transport	455	784	0	8 774	43 276	3	25 320	78 612
7046	Communication	267	293	0	492	2 104	5	1	3 162
7047	Other industries	326	290	0	0	1 506	1	70	2 193
7048	R&D Economic affairs	130	338	0	0	1 945	1	307	2 721
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	1 122	2 827	0	0	2 380	4	50	6 384
7051	Waste management	135	257	0	0	49	1	43	484
7052	Waste water management	0	0	0	0	0	0	0	0
7053	Pollution abatement	208	98	0	0	0	1	2	309
7054	Protection of biodiversity and landscape	544	2 212	0	0	2 331	3	2	5 092
7055	R&D Environmental protection	56	183	0	0	0	0	0	240
7056	Environmental protection n.e.c.	179	77	0	0	0	1	3	259
706	HOUSING AND COMMUNITY AMENITIES	2 324	4 630	0	0	36 318	13	3 958	47 243
7061	Housing development	325	265	0	0	27 432	1	658	28 682
7062	Community development	333	2 533	0	0	1 108	1	2 212	6 188
7063	Water supply	1 638	1 762	0	0	7 752	11	1 087	12 251
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	27	69	0	0	26	0	0	122
7066	Housing and community amenities n.e.c.	0	0	0	0	0	0	0	0

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

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

		Economic classification							
GFS 2014 code	Functional classification	21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
R million									
707	HEALTH	5 774	4 526	0	0	54 685	22	174	65 181
7071	Medical products, appliances, and equipment	0	0	0	0	0	0	0	0
7072	Outpatient services	0	0	0	0	0	0	0	0
7073	Hospital services	4 879	1 732	0	0	20 328	21	2	26 963
7074	Public health services	585	1 241	0	0	27 199	1	171	29 197
7075	R&D Health	0	276	0	0	1 886	0	0	2 163
7076	Health n.e.c.	311	1 276	0	0	5 271	1	0	6 858
708	RECREATION, CULTURE AND RELIGION	437	434	0	123	4 484	3	1 496	6 976
7081	Recreational and sporting services	48	79	0	0	446	0	308	881
7082	Cultural services	200	243	0	0	3 318	1	217	3 980
7083	Broadcasting and publishing services	0	0	0	123	133	0	470	726
7084	Religious and other community services	105	42	0	0	541	0	495	1 184
7085	R&D Recreation, cultural and religion	17	58	0	0	0	1	5	80
7086	Recreation, culture and religion n.e.c.	66	12	0	0	46	1	0	125
709	EDUCATION	9 730	7 745	43	0	98 343	24	212	116 097
7091	Pre-primary and primary education	3	0	0	0	0	0	0	4
7092	Secondary education	9	36	0	0	333	0	0	378
7093	Post-secondary non-tertiary education	8 774	5 688	0	0	0	20	8	14 489
7094	Tertiary education	56	5	0	0	79 832	0	69	79 963
7095	Education not definable by level	0	0	0	0	0	0	0	0
7096	Subsidiary services to education	0	0	0	0	0	0	0	0
7097	R&D Education	6	14	0	0	0	0	0	20
7098	Education n.e.c.	882	2 001	43	0	18 178	4	136	21 243

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

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

GFS 2014 code	Functional classification	Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
		R million							
710	SOCIAL PROTECTION	695	638	1	0	9 410	223 975	175	234 895
7101	Sickness and disability	6	2	0	0	4	23 032	3	23 047
7102	Old age	121	190	1	0	0	86 052	118	86 483
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	53	10	0	0	1 411	93 820	12	95 306
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.	11	4	0	0	216	0	4	234
7108	R&D Social protection	10	93	0	0	0	0	0	103
7109	Social protection n.e.c.	494	340	0	0	7 779	21 071	38	29 722

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

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

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non- produced assets	TOTAL (611 - 614)
		R million				
70	GENERAL GOVERNMENT SERVICES	12 607	0	70	27	12 704
701	GENERAL PUBLIC SERVICES	717	0	0	0	717
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	583	0	0	0	583
7014	Basic research	6	0	0	0	6
7015	R&D General public services	0	0	0	0	0
7016	General public services n.e.c.	0	0	0	0	0
7017	Public debt transactions	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0
702	DEFENCE	2 104	0	0	0	2 104
7021	Military defence	2 104	0	0	0	2 104
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	3 854	0	0	0	3 854
7031	Police services	2 757	0	0	0	2 757
7032	Fire protection services	0	0	0	0	0
7033	Law courts	768	0	0	0	768
7034	Prisons	328	0	0	0	328
7035	R&D Public order and safety	1	0	0	0	1
7036	Public order and safety n.e.c.	0	0	0	0	0

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

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

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R million				
704	ECONOMIC AFFAIRS	1 001	0	0	27	1 028
7041	General economic, commercial and labour affairs	112	0	0	0	112
7042	Agriculture, forestry, fishing and hunting	593	0	0	27	620
7043	Fuel and energy	1	0	0	0	1
7044	Mining, manufacturing and construction	3	0	0	0	3
7045	Transport	11	0	0	0	11
7046	Communication	15	0	0	0	15
7047	Other industries	257	0	0	0	257
7048	R&D Economic affairs	10	0	0	0	10
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	210	0	0	0	211
7051	Waste management	18	0	0	0	18
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	27	0	0	0	27
7054	Protection of biodiversity and landscape	131	0	0	0	132
7055	R&D Environmental protection	8	0	0	0	8
7056	Environmental protection n.e.c.	27	0	0	0	27
706	HOUSING AND COMMUNITY AMENITIES	2 634	0	0	0	2 634
7061	Housing development	7	0	0	0	7
7062	Community development	433	0	0	0	433
7063	Water supply	2 193	0	0	0	2 193
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	1	0	0	0	1
7066	Housing and community amenities n.e.c.	0	0	0	0	0

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

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

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R million				
707	HEALTH	924	0	0	0	924
7071	Medical products, appliances, and equipment	0	0	0	0	0
7072	Outpatient services	0	0	0	0	0
7073	Hospital services	868	0	0	0	868
7074	Public health services	21	0	0	0	21
7075	R&D Health	0	0	0	0	0
7076	Health n.e.c.	35	0	0	0	35
708	RECREATION, CULTURE AND RELIGION	26	0	70	0	95
7081	Recreational and sporting services	15	0	70	0	85
7082	Cultural services	7	0	0	0	7
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, cultural and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	1	0	0	0	1
709	EDUCATION	1 123	0	0	0	1 123
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	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.	1 120	0	0	0	1 120

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

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

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non- produced assets	TOTAL (611 - 614)
		R million				
710	SOCIAL PROTECTION	15	0	0	0	15
7101	Sickness and disability	0	0	0	0	0
7102	Old age	1	0	0	0	1
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.	13	0	0	0	13

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

Table 4 - Economic classification of the cash inflows (sales) from investment in non-financial assets for the 2020/2021* fiscal year (summary)

GFS 2014 code	Economic classification	R million
31	Sales of non-financial assets	124
311	Fixed assets	124
312	Inventories	0
313	Valuables	0
314	Non-produced assets	0

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

Table 5 - Economic classification of the net acquisition of financial assets other than cash for the 2020/2021* fiscal year (summary)

GFS 2014 code	Economic classification	R million
32	Net acquisition of assets other than cash	251
321	Domestic	251
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 2020/2021* fiscal year (summary)

GFS 2014 code	Economic classification	R million
33	Net incurrence of liabilities	615 384
331	Domestic	531 425
332	Foreign	83 959

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

Annexure A: Information on disaggregated tables is available on the Stats SA website:
<http://www.statssa.gov.za/?s=P9119.3&site=publications>

Tables

Table 1	Economic classification of revenue cash flows from operating activities for the 2020/2021 fiscal year
Table 2	Economic and functional classification of expense cash flows for operating activities for the 2020/2021 fiscal year
Table 3	Economic and functional classification of the cash outflows (purchases) from investment in non-financial assets for the 2020/2021 fiscal year
Table 4	Economic classification of the cash inflows (sales) from investment in non-financial assets for the 2020/2021 fiscal year
Table 5	Economic classification of the net acquisition of financial assets other than cash for the 2020/2021 fiscal year
Table 6	Economic classification of the net incurrence of liabilities for the 2020/2021 fiscal year
Table 7	Economic and functional classification of expense cash flows for operating activities for the 2020/2021 fiscal year: Government consumption cash payments divided between individual and collective services
Table 8	Economic and functional classification of expense cash flows for operating activities for the 2020/2021 fiscal year: Subsidies paid divided between subsidies on products and subsidies on production

Explanatory notes

Introduction	This statistical release includes economic and functional classifications of the cash payments from the national revenue fund and donor funds for the 2020/2021 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 institutions.
Methodology	The transactions from the administrative data and the published audited annual financial statements of the national government departments for the 2020/2021 fiscal year were used. The transactions are classified economically and functionally according to GFS 2014. 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 from accrual to modified cash basis for GFS purposes.
Disaggregated data	Disaggregated data (Tables 1 to 8) are on the Stats SA website.
Scope of the financial statistics of national governments	<p>During the 2020/2021 fiscal year some of the national government departments merged into one department. This has since reduced the scope of the national government departments from 47 to 42. The annual reports of all 42 national government departments for the 2020/2021 were collected.</p> <p>The revenue and expenditure cash flows figures of the following national government departments have been included in the tables:</p> <ol style="list-style-type: none"> 1) Agriculture, Land Reform and Rural Development* 2) Basic Education 3) Centre for Public Service Innovation 4) Civilian Secretariat for Police Services 5) Communications and Digital Technologies* 6) Cooperative Governance 7) Correctional Services 8) Defence 9) Employment and Labour 10) Environment, Forestry and Fisheries 11) Government Communication and Information System 12) Health 13) Higher Education and Training 14) Home Affairs 15) Human Settlements 16) Independent Police Investigative Directorate 17) International Relations and Cooperation 18) Justice and Constitutional Development 19) Military Veterans 20) Mineral Resources and Energy* 21) National School of Government 22) National Treasury 23) Office of the Chief Justice 24) Parliament 25) Planning, Monitoring and Evaluation 26) Police 27) Public Enterprises 28) Public Service and Administration 29) Public Service Commission 30) Public Works and Infrastructure 31) Science and Innovation 32) Small Business Development 33) Social Development

- 34) Sports, Arts and Culture*
- 35) Statistics South Africa
- 36) The Presidency
- 37) Tourism
- 38) Trade, Industry and Competition*
- 39) Traditional Affairs
- 40) Transport
- 41) Water and Sanitation
- 42) Women, Youth and Persons with Disabilities

* The annual reports of the national government departments have been merged with effect from 2020/2021 fiscal year.

Classifications

Economic and functional classifications

Cash flows from operating activities and transactions of non-financial assets in this statistical release are classified economically and functionally according to the standard classification of the GFSM 2014 of the International Monetary Fund (IMF).

Economic classification

Economic classification is in general a measure of the nature and economic effect of government operations on the economy of the country.

Revenue cash flows and expense cash flows for operating activities, cash flows from transactions in non-financial assets, net acquisition of financial assets other than cash and net incurrence of liabilities were classified economically as follows:

- **Revenue cash flows**

Taxes
Social contributions
Grants
Other receipts

- **Expense cash flows**

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

- **Cash outflows (purchases) from investment in non-financial assets (including capitalised goods and services)**

Fixed assets
Inventories
Valuables
Non-produced assets

- **Cash inflows (sales) from investment in non-financial assets**

Fixed assets
Inventories
Valuables
Non-produced assets

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

Domestic
Foreign

- **Net incurrence of liabilities**

Domestic
Foreign

Functional classification

Functional classification measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources of government in order to promote various services and objectives rendered to the community.

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

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

- **General public services**

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

- **Defence**

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

- **Public order and safety**

Police services
Fire protection services
Law courts
Prisons
R&D Public order and safety
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**

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

- **Recreation, culture and religion**

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

- **Education**

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

- **Social protection**

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

Individual and collective services	The disaggregated data (Tables 1 to 8) also include tables in which government consumption expenditure is split into individual and collective services (see Table 7 as listed in Annexure A, p.23). These categories are recommended by the 2008 System of National Accounts (SNA).																							
Subsidies on products and subsidies on production	The breakdown of subsidies into subsidies on products and subsidies on production is provided (see Table 8 as listed in Annexure A, p.23). These categories are recommended by the 2008 System of National Accounts (SNA).																							
Comparability with the previous year	The 2019/2020 classified information is generally comparable with the 2020/2021 information. Additional detail in terms of the GFSM 2014 is available on the Stats SA website (or on request).																							
The Public Sector Classification Committee (PSCC)	The Public Sector Classification Committee (PSCC) consists of the South African Reserve Bank (SARB), National Treasury (NT) and Statistics South Africa (Stats SA). The purpose of the PSCC is to coordinate the economic institutional classification of the public-sector units and subsectors for purposes of reporting to national and international stakeholders. The classification lists are made public by the SARB to inform stakeholders of the scope of the public sector and sub-sectors. Classification of public-sector institutions has taken place for the year ended 31 March 2020. Currently the PSCC is classifying the public-sector institutions for the year ended 31 March 2021.																							
Related publications	Statistics South Africa also publishes information on the transactions of the following levels of the general government in statistical releases: <table><tr><td>P0441</td><td><i>Gross Domestic Product;</i></td></tr><tr><td>P9101</td><td><i>Capital expenditure by the public sector;</i></td></tr><tr><td>P9102</td><td><i>Financial statistics of extra-budgetary accounts and funds;</i></td></tr><tr><td>P9103.1</td><td><i>Financial statistics of higher education institutions;</i></td></tr><tr><td>P9114</td><td><i>Financial census of municipalities;</i></td></tr><tr><td>P9119.4</td><td><i>Financial statistics of consolidated general government; and</i></td></tr><tr><td>P9121</td><td><i>Financial statistics of provincial government.</i></td></tr></table>		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;</i>	P9119.4	<i>Financial statistics of consolidated general government; and</i>	P9121	<i>Financial statistics of provincial government.</i>								
P0441	<i>Gross Domestic Product;</i>																							
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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;</i>																							
P9119.4	<i>Financial statistics of consolidated general government; and</i>																							
P9121	<i>Financial statistics of provincial government.</i>																							
Symbols and abbreviations	<table><tr><td>GFSM</td><td>Government Finance Statistics Manual, 2014</td></tr><tr><td>IMF</td><td>International Monetary Fund</td></tr><tr><td>n.e.c.</td><td>Not elsewhere classified</td></tr><tr><td>NPISH</td><td>Non-Profit Institutions Serving Households</td></tr><tr><td>NT</td><td>National Treasury</td></tr><tr><td>PSCC</td><td>Public Sector Classification Committee</td></tr><tr><td>R&D</td><td>Research and Development</td></tr><tr><td>SACU</td><td>Southern African Custom Union</td></tr><tr><td>SARB</td><td>South African Reserve Bank</td></tr><tr><td>SNA</td><td>System of National Accounts, 2008</td></tr><tr><td>Stats SA</td><td>Statistics South Africa</td></tr></table>	GFSM	Government Finance Statistics Manual, 2014	IMF	International Monetary Fund	n.e.c.	Not elsewhere classified	NPISH	Non-Profit Institutions Serving Households	NT	National Treasury	PSCC	Public Sector Classification Committee	R&D	Research and Development	SACU	Southern African Custom Union	SARB	South African Reserve Bank	SNA	System of National Accounts, 2008	Stats SA	Statistics South Africa	
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SARB	South African Reserve Bank																							
SNA	System of National Accounts, 2008																							
Stats SA	Statistics South Africa																							
Revisions	Figures for 2020/2021 should be regarded as preliminary, and may be revised. Revisions to 2019/2020 data are indicated by footnotes in Tables A, B and C. Revisions are due to improved classification of data and additional information becoming available after initial publication.																							

Glossary

Accrual basis of recording	Flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished.
Books	Include library books and periodicals.
Buildings and structures	Consist of dwellings, buildings other than dwellings, other structures and land improvements.
Buildings other than dwellings	Buildings other than dwellings include whole buildings or parts of buildings not designated as dwellings. Fixtures, facilities, and equipment that are integral parts of the structures are included. Examples of types of buildings included in this category are office buildings, schools, hospitals, buildings for public entertainment, warehouses and industrial buildings, commercial buildings, hotels, and restaurants.
Capital expenditure	Any expenditure incurred for or incidental to the acquisition or improvement of land, buildings, engineering structures and machinery and equipment. Note: The expenditure normally confers a lasting benefit and results in the acquisition of, or extends the life of, a fixed or long-term work, irrespective of whether payments were made outside contractors or concerns, or the work was done by the enterprise itself. Capital expenditure includes vehicles, office furniture and equipment, but excludes minor items that are generally regarded as being expendable even though in some instances their useful lives may extend beyond one year.
Capital transfers	Capital transfers are transfers in which the ownership of an asset (other than cash or inventories) changes from one party to another or that oblige one or both parties to acquire or dispose of an asset (other than cash or inventories).
Cash basis of recording	Flows are recorded when cash is received or disbursed.
Collective services	Services provided collectively to the community, particularly applicable to services such as general administration, public order or safety and economic services.
Compensation of employees	Compensation of employees is the total remuneration, in cash or in kind, payable to a government employee in return for work done during the accounting period, except work connected with own account capital formation. It includes both wages and salaries and social contributions. Wages and salaries include primarily basic wages, salaries, services and other bonuses, allowances (including car allowances), overtime payments and housing subsidies.
Cultivated assets	Consist of animals and plants that are used repeatedly or continuously for more than one year to produce other goods or services.
Dwellings	Buildings that are used entirely or primarily as residences, including garages and other associated structures. Houseboats, barges, mobile homes, flats, hostels, nursing homes and caravans that are used as principal residences are also included. Dwellings acquired for military personnel are included because they are used in the same way as dwellings acquired by civilians.
Economic classification	A measure of the nature and economic effect of government operations on the economy of the country.
Expense	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), including tertiary education as contemplated in schedule 4 of the Constitution.
Higher education institutions	Any institution providing higher education on full-time, part-time or distance basis, and which is (a) merged, established or deemed to be established as a public higher education institution under this Act; (b) declared as a public higher education institution under this Act; or (c) registered or [conditionally] provisionally registered as a private higher education institution. See Higher Education Act as amended (Section 1 of Act No.63, 2002).
Households	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 for which the use of the knowledge is restricted by means of legal or other protection.

Inventories	Consist of goods and services held by producers for sale, use in production, or other use at a later date.
Land improvements	Are the result of actions that lead to major improvements in the quantity, quality or productivity of land, or prevent its deterioration. Activities such as land reclamation, land clearance, land contouring, creation of wells and watering holes that are integral to the land in question are to be treated as resulting in land improvements.
Liability	An obligation to provide economic benefits to the units holding the corresponding financial responsibility.
Machinery and equipment	Machinery and equipment include motor vehicles, ships, aircraft, equipment and furniture. Military expenditure on machinery and equipment which could be used for civilian purposes is included.
Machinery and equipment not elsewhere classified	This category includes all machinery and equipment not classified in any of the other machinery and equipment categories. Types of assets that would be included are general and special purpose machinery; office and accounting equipment; electrical machinery; medical appliances; precision and optical instruments; furniture; watches and clocks; musical instruments; and sports goods. It also includes paintings, sculptures, other works of art or antiques and other collections of considerable value that are owned and displayed for the purpose of producing museum and similar services.
Municipality	A generic term describing the 'unit' of government in the local spheres responsible for local government in a geographically demarcated area and including district, local and metropolitan municipalities. Municipality as an institution consist of a municipal council (elected political representatives) and the municipal administration (appointed officials).
National government	It is the first level of government which controls a nation and has power to set and maintain foreign policy and the ability to collect taxes.
Non-financial public corporations	Government owned and/or controlled units, which sell industrial or commercial goods and services to the public on a large scale.
Non-produced assets	Non-produced assets consist of tangible assets and naturally occurring assets over which ownership is enforced. Naturally 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 segments of it against certain social risks.

Social contributions	Social contributions are actual receipts from either employers on behalf of their employees, or from employees, self-employed or non-employed persons on their own behalf that secure entitlements to social benefits for their contributors, their dependents or their survivors.
Statutory appropriations	Statutory appropriations are amounts appropriated to be spent in terms of statutes and not requiring appropriation by vote.
Subsidies	Subsidies are current unrequited payments that government units pay to enterprises on the basis of levels of their production activities or the quantities or values of the goods and services that they produce, sell, export or import. Subsidies may be designed to influence levels of production, prices at which outputs are sold, or the remuneration of the enterprises.
Subsidies on production	Payments made to resident enterprises as a consequence of engaging in production which is not related to a specific product. Included are subsidies on payroll or workforce, which are payable on the total wage and salary bill, the size of the total workforce or the employment of particular types of persons; subsidies to reduce pollution; and payments of interest on behalf of corporations.
Subsidies on products	Current unrequited payments that government units make to enterprises on the basis of quantities or values of the goods and services that they produce, sell, export or import.
Tax revenue	Tax revenue forms the dominant share of revenue for many government units and is composed of compulsory transfers to the general government sector.
Transfer	Is a transaction in which one institutional unit provides a good, service, or asset to another unit without receiving from the latter any good, service, or asset in return as a direct counterpart.
Transport equipment	Transport equipment consists of equipment for moving people and objects, including motor vehicles, trailers and semitrailers, ships, railway locomotives and rolling stock, aircraft, motorcycles, and bicycles.
Valuables	Valuables are produced goods of considerable value acquired and held primarily as a 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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