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Statistical release

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Financial statistics of consolidated general government

2013/2014

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Key findings

Consolidated net change in the stock of cash from the general government sector amounted to a cash surplus of R26 133 million for the 2013/2014 fiscal year.

Cash receipts from operating activities amounted to R1 116 872 million and cash payments for operating activities amounted to R1 198 414 million, resulting in a net cash outflow from operating activities of R81 542 million for the 2013/2014 fiscal year ended 31 March 2014. Purchases of non-financial assets amounted to R114 419 million for 2013/2014. Sales of non-financial assets amounted to R1 984 million for the 2013/2014 fiscal year, resulting in a net cash outflow from investments in non-financial assets of R112 435 million. The net acquisition of financial assets other than cash amounted to R21 541 million for 2013/2014. The net incurrence of liabilities amounted to R241 651 million for the 2013/2014 fiscal year, resulting in a net cash inflow from financing activities of R220 110 million. The consolidated net change in the stock of cash for the general government sector amounted to a cash surplus of R26 133 million for the 2013/2014 fiscal year (see Table A, p.5).

The largest contributor to the total cash payments for operating activities and purchases of non-financial assets (functionally classified) of R1 312 834 million by the general government sector for the 2013/2014 fiscal year was general public services (R320 342 million, contributing 24,4%), followed by education (R249 200 million or 19,0%), social protection (R170 590 million or 13,0%), health (R146 726 million or 11,2%), public order and safety (R141 227 million or 10,8%), economic affairs (R124 429 million or 9,5%), housing and community amenities (R63 135 million or 4,8%), recreation, culture and religion (R44 949 million or 3,4%), defence (R41 944 million or 3,2%) and environmental protection (R10 293 million or 0,8%) (see Table B, p.12, and Figure 5, p.13).

Cash receipts from operating activities, the contribution of cash payments for operating activities and purchases of non-financial assets by economic classification

Cash receipts from operating activities increased by R106 332 million from R1 010 540 million in 2012/2013 to R1 116 872 million in 2013/2014 mainly due to an increase in taxes collected.

The largest contributor to total cash receipts from operating activities for the 2013/2014 fiscal year was taxes (R967 295 million), followed by other receipts (R125 054 million), social contributions (R22 622 million) and grants (R1 901 million).

The increase of R95 232 million in cash receipts of taxes from R872 063 million in 2012/2013 to R967 295 million in 2013/2014 was mainly due to increases in taxes payable by individuals, value-added tax on goods and services and taxes payable by businesses.

The increase of R7 979 million in other receipts from R117 075 million in 2012/2013 to R125 054 million in 2013/2014 was mainly due to fines, penalties and forfeits received by municipalities, rental collected and incidental sales by the Coega Development Corporation.

The increase of R3 631 million in social contributions from R18 991 million in 2012/2013 to R22 622 million in 2013/2014 was mainly due to an increase in employers' contributions collected by the Compensation Fund and the Unemployment Insurance Fund.

Cash payments for operating activities increased by R116 247 million from R1 082 167 million in 2012/2013 to R1 198 414 million in 2013/2014. The increase was mainly due to increases in compensation of employees, purchases of goods and services, social benefits and interest paid.

The largest contributor to total cash payments for operating activities for the 2013/2014 fiscal year was compensation of employees (R468 805 million), followed by purchases of goods and services (R325 518 million), social benefits (R149 630 million), interest (R105 503 million), other payments (R77 618 million), grants paid (R45 596 million) and subsidies (R25 743 million) (see Table A, p.5 and Figure 1, p.6).

The increase of R41 305 million in compensation of employees from R427 500 million in 2012/2013 to R468 805 million in 2013/2014 was mainly due to an increase in compensation of employees by municipalities, the KwaZulu-Natal and the Gauteng provincial governments and the Department of Police.

The increase of R38 731 million in purchases of goods and services from R286 787 million in 2012/2013 to R325 518 million in 2013/2014 was mainly due to increased payments by municipalities, the Department of Higher Education and Training and the Water Trading Entity.

The increase of R14 254 million in social benefits paid from R135 376 million in 2012/2013 to R149 630 million in 2013/2014 was mainly due to an increase in claims paid to households by the Road Accident Fund and Unemployment Insurance Fund, as well as payments of social grants to households by the Department of Social Development.

The increase of R12 606 million in interest from R92 897 million in 2012/2013 to R105 503 million in 2013/2014 was mainly due to an increase in interest paid on public debt.

The increase of R4 446 million in other payments from R73 172 million in 2012/2013 to R77 618 million in 2013/2014 was mainly due to increased capital transfers to non-profit institutions serving households made by the National Lottery Distribution Trust Fund, transfers to households by municipalities and provincial governments, as well as increased transfers to non-financial public corporations by the Department of Energy.

The increase of R3 878 million in subsidies paid from R21 865 million in 2012/2013 to R25 743 million in 2013/2014 was mainly due to an increase in subsidies paid by municipalities, the Department of Transport and the Department of Trade and Industry to non-financial public corporations and non-financial private enterprises.

The increase of R1 026 million in grants from R44 570 million in 2012/2013 to R45 596 million in 2013/2014 was mainly due to an increase in payments to the Southern African Customs Union (SACU) as well as transfers to international institutions by the Department of International Relations and Cooperation and the Department of Defence.

The largest contributor to purchases of non-financial assets for the 2013/2014 fiscal year was fixed assets (R111 877 million), followed by non-produced assets (R2 233 million), inventories (R270 million) and valuables (R39 million).

The increase of R12 741 million in purchases of non-financial assets from R101 678 million in 2012/2013 to R114 419 million in 2013/2014 was mainly due to an increase in payments for other structures by municipalities and the North West provincial government, as well as the acquisition of non-residential buildings by the Property Management Trading Entity.

Table A – Economic classification of statement of sources and uses of cash of consolidated general government for the 2012/2013 and 2013/2014 fiscal years (summary)¹

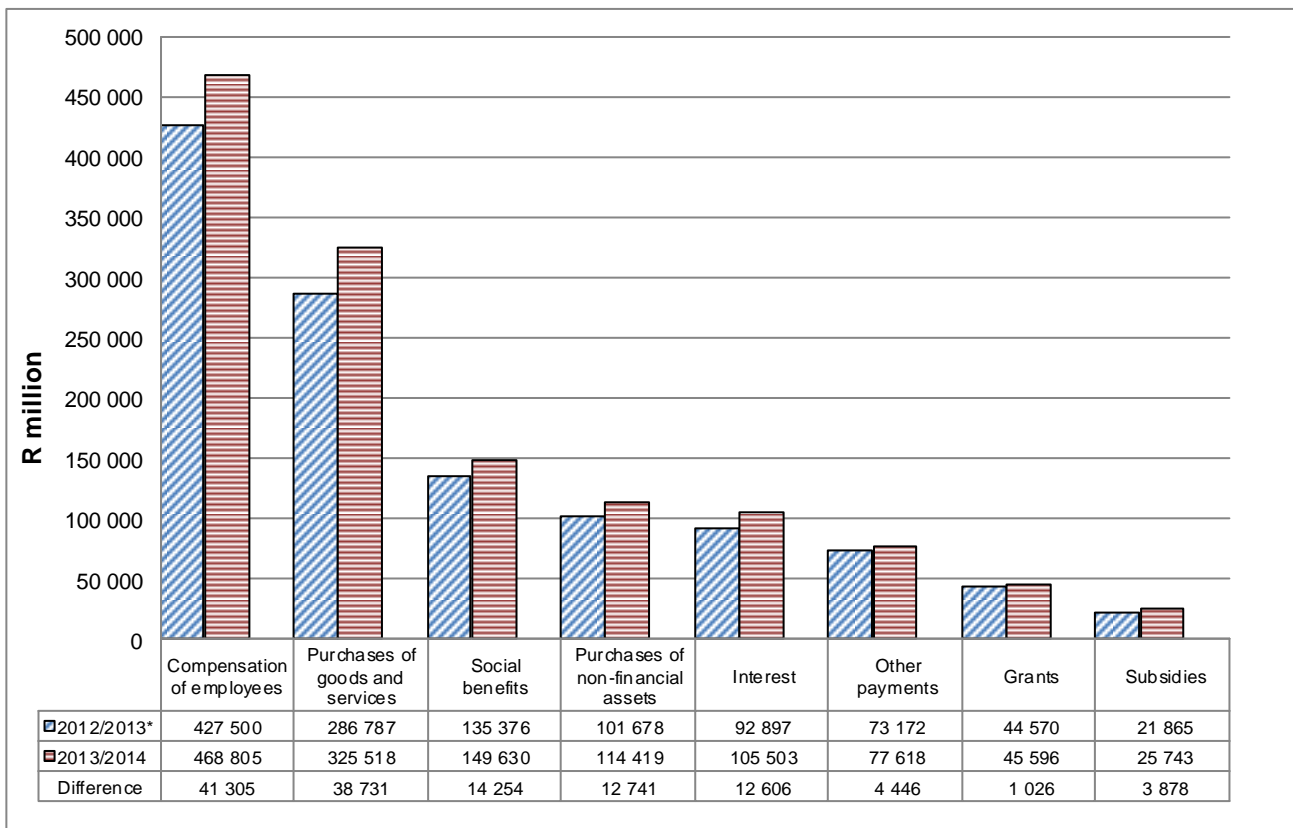
GFS 2001 code	Economic classification of sources and uses of cash	2012/2013 ²	2013/2014	Change between 2012/2013 and 2013/2014
		R million	R million	R million
	Cash flows from operating activities:			
	Cash receipts from operating activities a	1 010 540	1 116 872	106 332
11	Taxes	872 063	967 295	95 232
12	Social contributions	18 991	22 622	3 631
13	Grants	2 412	1 901	-511
14	Other receipts	117 075	125 054	7 979
	Cash payments for operating activities b	1 082 167	1 198 414	116 247
21	Compensation of employees	427 500	468 805	41 305
22	Purchases of goods and services	286 787	325 518	38 731
24	Interest	92 897	105 503	12 606
25	Subsidies	21 865	25 743	3 878
26	Grants	44 570	45 596	1 026
27	Social benefits	135 376	149 630	14 254
28	Other payments	73 172	77 618	4 446
	<i>Net cash flow from operating activities: (outflow)/ inflow (a-b)=c</i>	-71 627	-81 542	-9 915
	Cash flows from investments in non-financial assets:			
	Purchases of non-financial assets ³ d	101 678	114 419	12 741
611	Fixed assets	99 320	111 877	12 557
612	Inventories	68	270	202
613	Valuables	180	39	-141
614	Non-produced assets	2 109	2 233	124
	Sales of non-financial assets e	2 151	1 984	-167
311	Fixed assets	2 143	1 849	-294
312	Inventories	0	0	0
313	Valuables	0	0	0
314	Non-produced assets	8	135	127
	<i>Net cash flow from investments in non-financial assets: (outflow)/ inflow (e-d)=f</i>	-99 527	-112 435	
	CASH SURPLUS/ (DEFICIT) (c+f)=g	-171 154	-193 977	
	Cash flows from financing activities:			
	Net acquisition of financial assets other than cash: cash outflow/ (inflow) h	28 248	21 541	
321	Domestic	27 367	20 608	
322	Foreign	881	933	
	Net incurrence of liabilities: cash (outflow)/ inflow i	132 999	241 651	
331	Domestic	146 990	235 919	
332	Foreign	-13 991	5 732	
	<i>Net cash flow from financing activities: (outflow)/ inflow (i-h)=j</i>	104 751	220 110	
99999	NET CHANGE IN THE STOCK OF CASH (g+j)=k	-66 403	26 133	

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

²Revised since the previous publication.

³See Figure 4 (on page 9) for the split of purchases of non-financial assets.

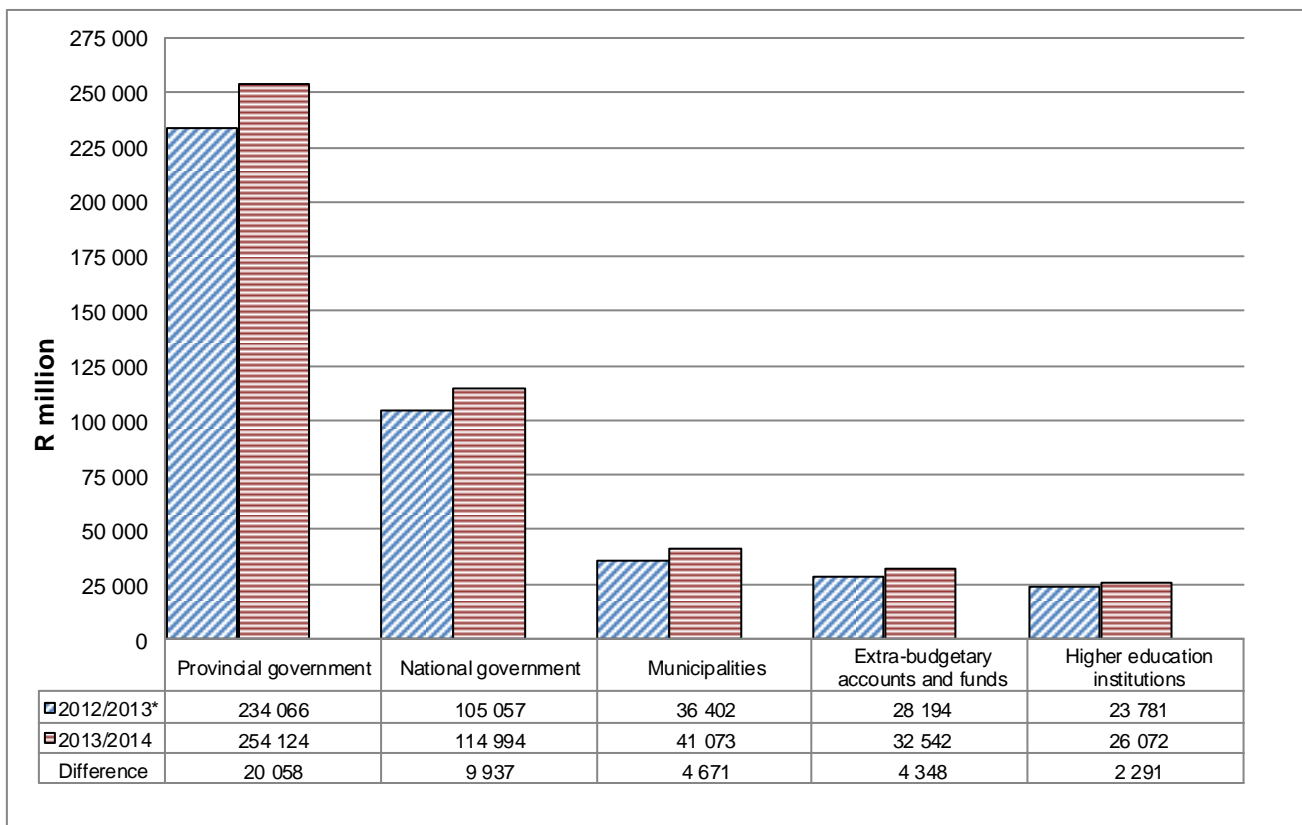
Figure 1 – Economic classification of cash payments for operating activities and purchases of non-financial assets for the 2012/2013 and 2013/2014 fiscal years



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

Figure 1 shows the economic classification of cash payments for operating activities and purchases of non-financial assets. The total for the 2013/2014 fiscal year was R1 312 834 million, with compensation of employees accounting for the largest proportion of this expenditure (R468 805 million), followed by purchases of goods and services (R325 518 million), social benefits (R149 630 million), purchases of non-financial assets (R114 419 million) and interest (R105 503 million).

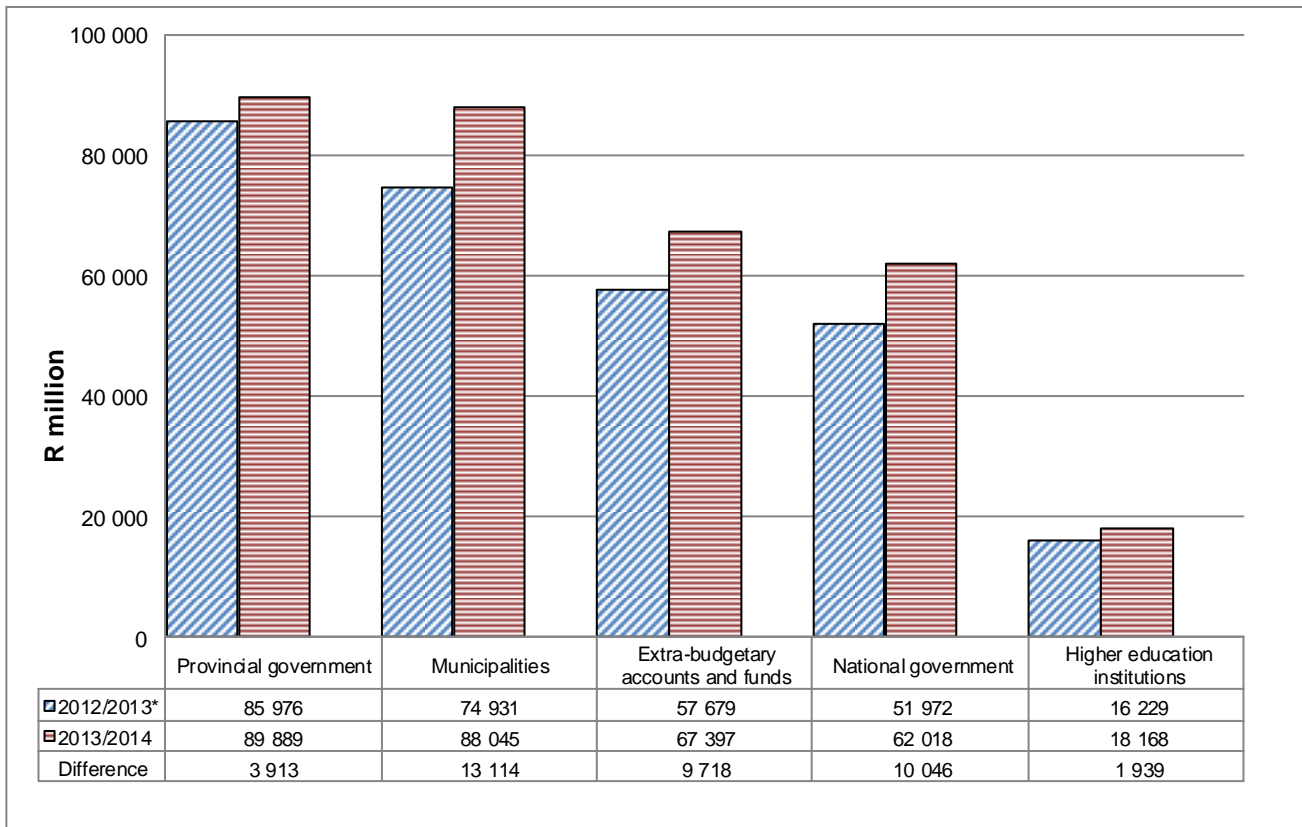
Figure 2 – Compensation of employees by type of general government institution for the 2012/2013 and 2013/2014 fiscal years



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

Figure 2 shows general government expenditure on compensation of employees. The total for the 2013/2014 fiscal year was R468 805 million, with provincial government accounting for the largest proportion of this expenditure (R254 124 million), followed by national government (R114 994 million), municipalities (R41 073 million), extra-budgetary accounts and funds (R32 542 million) and higher education institutions (R26 072 million).

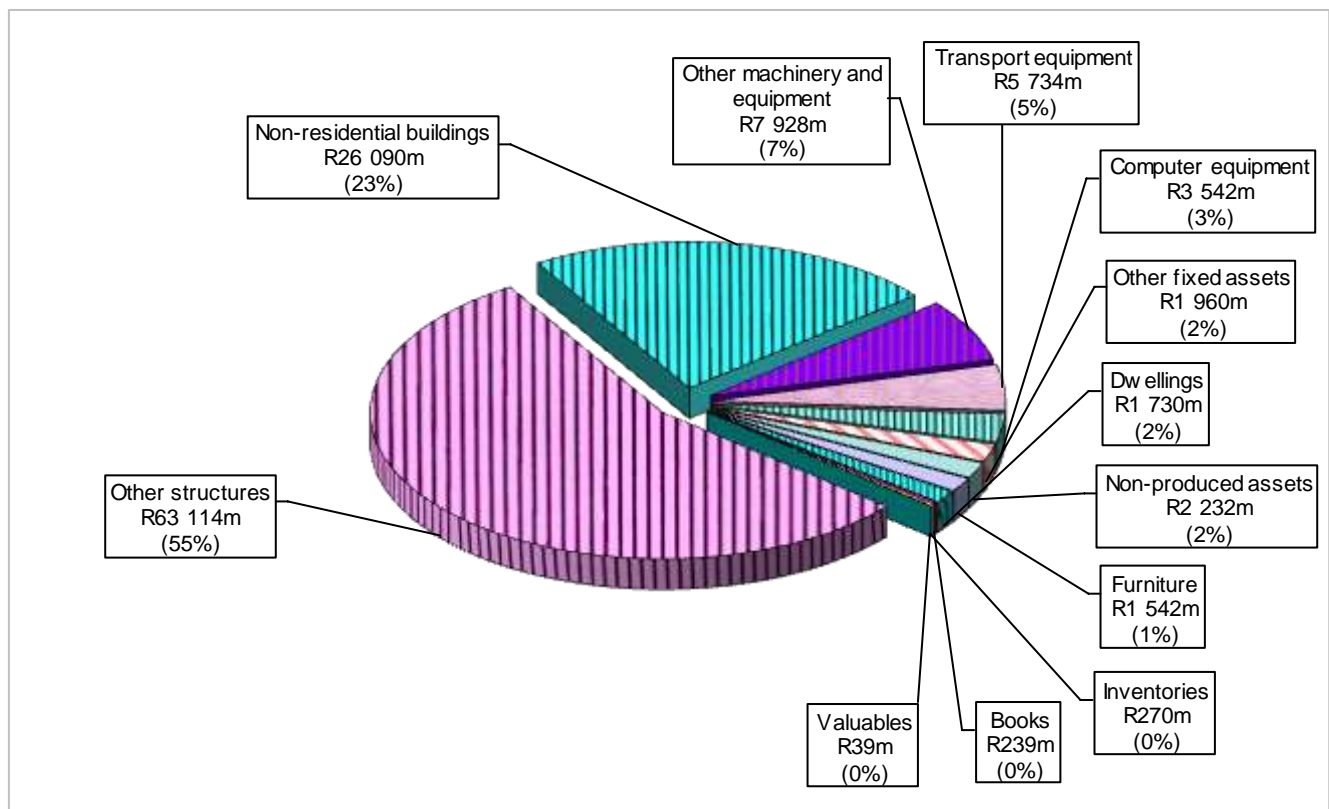
Figure 3 – Purchases of goods and services by type of general government institution for the 2012/2013 and 2013/2014 fiscal years



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

Figure 3 shows purchases of goods and services by general government. The total for the 2013/2014 fiscal year was R325 518 million, with provincial government spending the largest proportion (R89 889 million), followed by municipalities (R88 045 million), extra-budgetary accounts and funds (R67 397 million), national government (R62 018 million) and higher education institutions (R18 168 million).

Figure 4 – Economic classification of cash payments for purchases of non-financial assets for the 2013/2014 fiscal year¹



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

*Other fixed assets includes cultivated assets and intangible assets

Figure 4 shows the economic classification of payments for purchases of non-financial assets for the 2013/2014 fiscal year. The total was R114 419 million, with the largest contributor being other structures (R63 114 million or 55%), followed by non-residential buildings (R26 090 million or 23%), other machinery and equipment (R7 928 million or 7%) and transport equipment (R5 734 million or 5%).

The contribution of cash payments for operating activities and purchases of non-financial assets to total general government expenditure by functional classification

Total cash payments for operating activities and purchases of non-financial assets (functionally classified) by the government general sector increased by R128 989 million from R1 183 845 million in 2012/2013 to R1 312 834 million in the 2013/2014 fiscal year.

The increase of R19 774 million in cash payments for education from R229 426 million in 2012/2013 to R249 200 million in 2013/2014 was mainly due to increased transfers paid by the Department of Higher Education and Training to further education and training colleges and spending on education services by the KwaZulu-Natal and Gauteng provincial departments.

The increase of R17 544 million in cash payments for social protection from R153 046 million in 2012/2013 to R170 590 million in 2013/2014 can be attributed to higher claims paid by the Road Accident Fund to victims of road accidents and increased social grants for old age and family and children by the Department of Social Development.

The increase of R13 040 million in cash payments for executive and legislative organs, financial and fiscal affairs, external affairs from R150 223 million in 2012/2013 to R163 263 million in 2013/2014 was mainly due to spending by municipalities on executive and legislative services.

The increase of R13 027 million in cash payments for public debt transactions from R88 063 million in 2012/2013 to R101 090 million in 2013/2014 was mainly due to increased payments of interest on public debt.

The increase of R10 764 million in cash payments for police from R88 482 million in 2012/2013 to R99 246 million in 2013/2014 was mainly due to increased spending on police services by the Department of Police, municipalities and the Mpumalanga provincial government.

The increase of R10 028 million in cash payments for health from R136 698 million in 2012/2013 to R146 726 million in 2013/2014 was mainly due to increased spending on health services by the Gauteng, KwaZulu-Natal and Western Cape provincial governments and municipalities.

The increase of R7 582 million in cash payments for housing and community amenities from R55 553 million in 2012/2013 to R63 135 million in 2013/2014 was mainly due to an increase in spending on housing and community development by municipalities, as well as increased spending on water supply by the Water Trading Entity.

The increase of R5 922 million in cash payments for recreation, culture and religion from R39 027 million in 2012/2013 to R44 949 million in 2013/2014 was mainly due to increased spending on recreation, sporting and cultural services by municipalities and the National Lottery Distribution Trust Fund.

The increase of R5 480 million in cash payments for general economic, commercial and labour affairs from R16 528 million in 2012/2013 to R22 008 million in 2013/2014 was mainly due to the first time inclusion of the Coega Development Corporation and the Limpopo Economic Development Agency, as well as increased spending on general economic and commercial affairs by the Department of Trade and Industry.

The increase of R5 096 million in cash payments for defence from R36 848 million in 2012/2013 to R41 944 million in 2013/2014 was mainly due to increased spending by the Department of Defence, the Special Defence Account and the Armaments Corporation of South Africa.

The increase of R4 604 million in cash payments for general services from R35 663 million in 2012/2013 to R40 267 million in 2013/2014 can mainly be ascribed to increased cash payments devolved by the Property Management Trading Entity, the Department of Home Affairs and the State Information Technology Agency.

The increase of R2 643 million in cash payments for transport from R55 256 million in 2012/2013 to R57 899 million in 2013/2014 was mainly due to increased subsidies paid to non-financial public corporations and spending on transport by the Department of Transport and the North West provincial government.

The increase of R2 526 million in cash payments for general public services not elsewhere classified from R5 152 million in 2012/2013 to R7 678 million in 2013/2014 can mainly be ascribed to increased cash payments by municipalities and the Electoral Commission.

The increase of R1 511 million in cash payments for agriculture, forestry, fishing and hunting from R18 708 million in 2012/2013 to R20 219 million in 2013/2014 was mainly due to increased spending on agriculture by the Northern Cape provincial government and the Department of Rural Development and Land Reform. The increase was also due to increased spending on fishing and hunting by the Marine Living Resources Fund.

The increase of R1 380 million in cash payments for prisons from R17 228 million in 2012/2013 to R18 608 million in 2013/2014 was mainly due to increased spending on prisons by the Department of Correctional Services.

The increase of R1 356 million in cash payments for fuel and energy from R5 292 million in 2012/2013 to R6 648 million in 2013/2014 was mainly due to spending on electricity by the Department of Energy, municipalities and the Energy Sector Education and Training Authority.

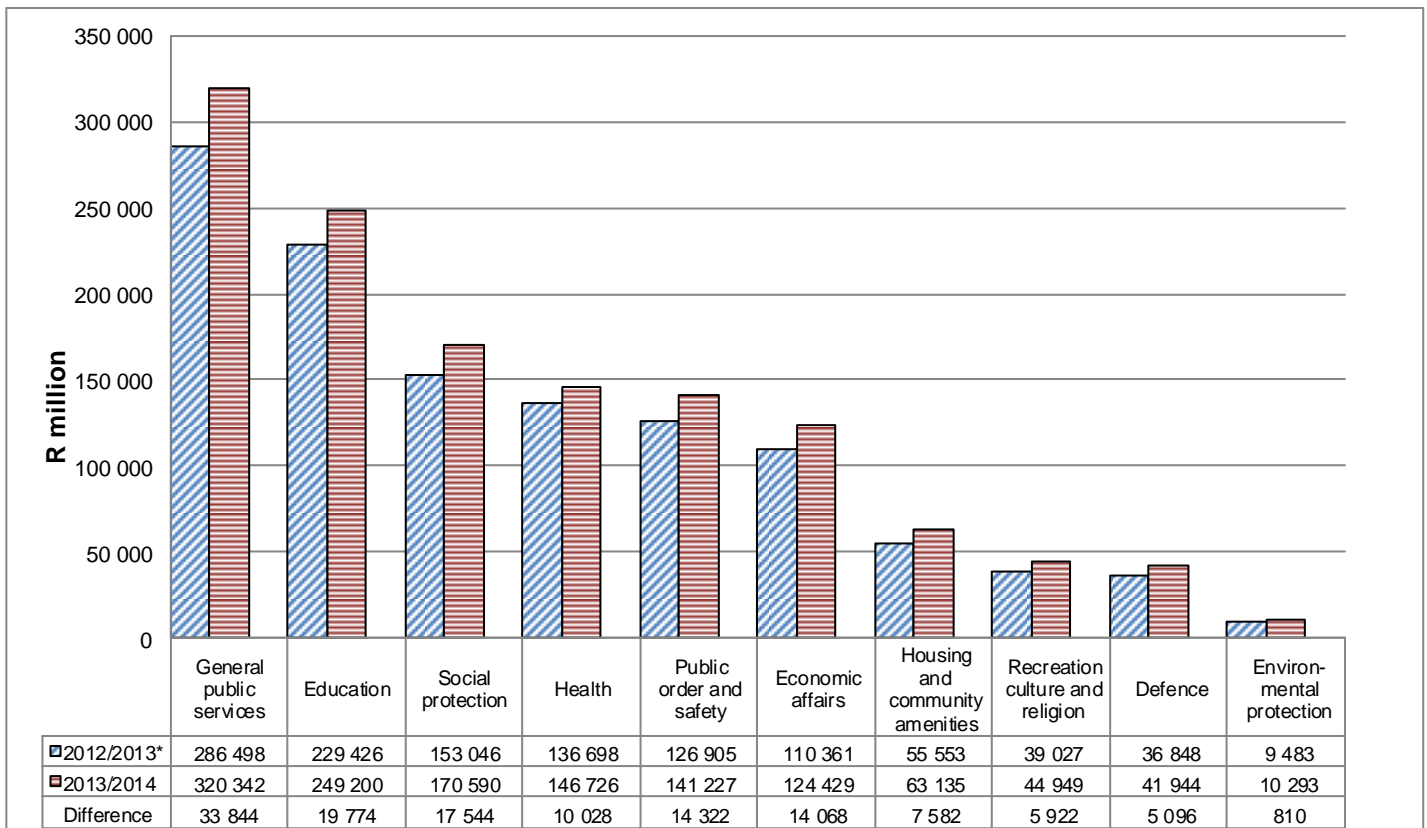
The increase of R1 305 million in cash payments for basic research from R5 149 million in 2012/2013 to R6 454 million in 2013/2014 was mainly due to increased cash payments by the National Research Foundation, the Department of Science and Technology and the South African National Space Agency.

Table B – Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2012/2013 and 2013/2014 fiscal years (summary)¹

GFS 2001 code	Type of service	2012/2013 ²	2013/2014	Change between 2012/2013 and 2013/2014	Percentage of total cash payments 2013/2014
		R million	R million	R million	%
701	General public services				
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	150 223	163 263	13 040	12,4
7012	Foreign economic aid	1 783	1 179	-604	0,1
7013	General services	35 663	40 267	4 604	3,1
7014	Basic research	5 149	6 454	1 305	0,5
7015	R&D General public services	465	411	-54	0,0
7016	General public services n.e.c.	5 152	7 678	2 526	0,6
7017	Public debt transactions (mainly interest)	88 063	101 090	13 027	7,7
7018	Transfers of a general character between different levels of government	0	0	0	0,0
	Total general public services a	286 498	320 342	33 844	24,4
702	Defence b	36 848	41 944	5 096	3,2
	Public order and safety				
7031	Police	88 482	99 246	10 764	7,6
7032	Fire protection services	6 076	7 108	1 032	0,5
7033	Law courts	15 119	16 264	1 145	1,2
7034	Prisons	17 228	18 608	1 380	1,4
	Total public order and safety c	126 905	141 227	14 322	10,8
704	Economic affairs				
7041	General economic, commercial and labour affairs	16 528	22 008	5 480	1,7
7042	Agriculture, forestry, fishing and hunting	18 708	20 219	1 511	1,5
7043	Fuel and energy	5 292	6 648	1 356	0,5
7044	Mining, manufacturing and construction	6 963	7 896	933	0,6
7045	Transport	55 256	57 899	2 643	4,4
7046	Communications	1 530	2 212	682	0,2
7047	Other industries	3 301	4 187	886	0,3
7048	R&D Economic affairs	2 784	3 359	575	0,3
	Total economic affairs d	110 361	124 429	14 068	9,5
705	Environmental protection e	9 483	10 293	810	0,8
706	Housing and community amenities f	55 553	63 135	7 582	4,8
707	Health g	136 698	146 726	10 028	11,2
708	Recreation, culture and religion h	39 027	44 949	5 922	3,4
709	Education i	229 426	249 200	19 774	19,0
710	Social protection j	153 046	170 590	17 544	13,0
	Total general government cash payments for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j) k	1 183 845	1 312 834	128 989	100,0

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

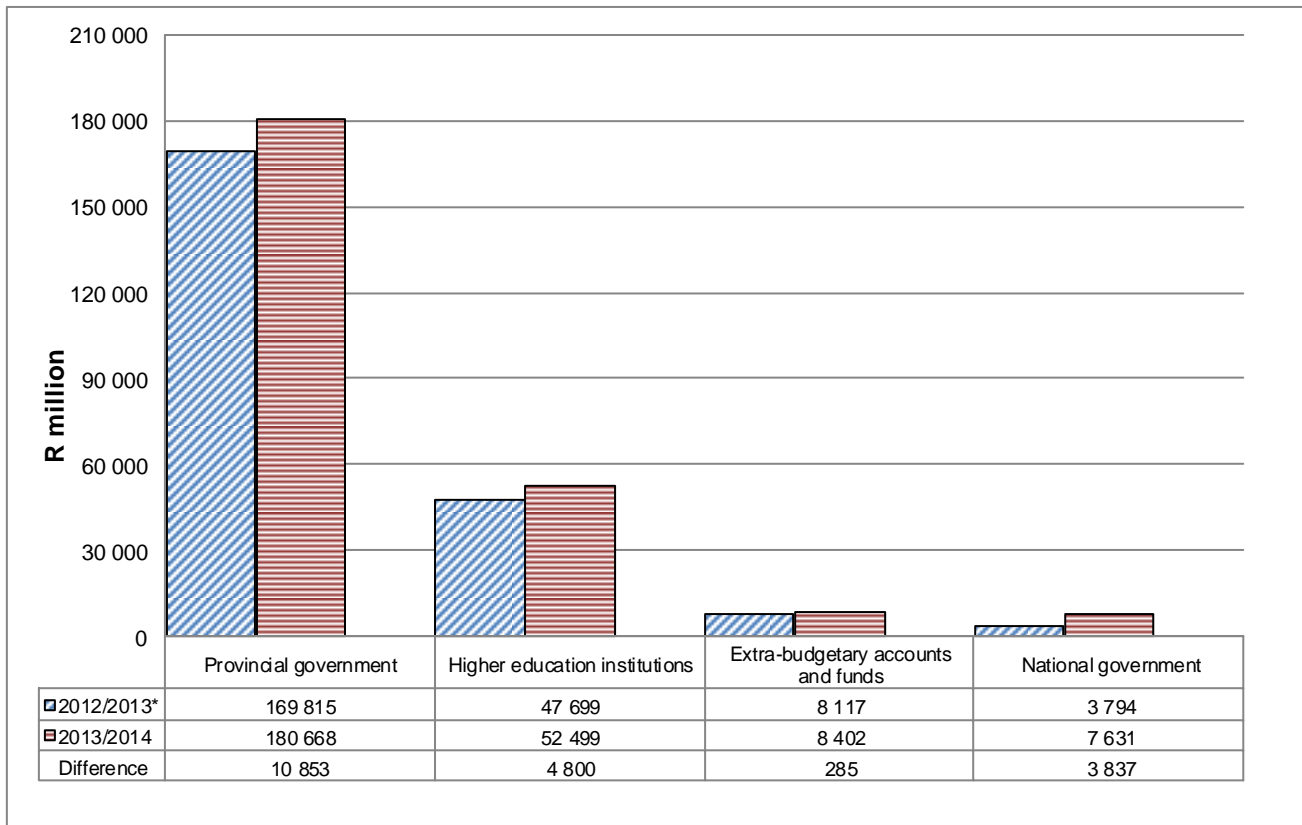
Figure 5 – Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2012/2013 and 2013/2014 fiscal years



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

Figure 5 shows the functional classification of cash payments for operating activities and purchases of non-financial assets. The total for the 2013/2014 fiscal year was R1 312 834 million, with general public services spending the highest amount (R320 342 million), followed by education (R249 200 million), social protection (R170 590 million) and health (R146 726 million).

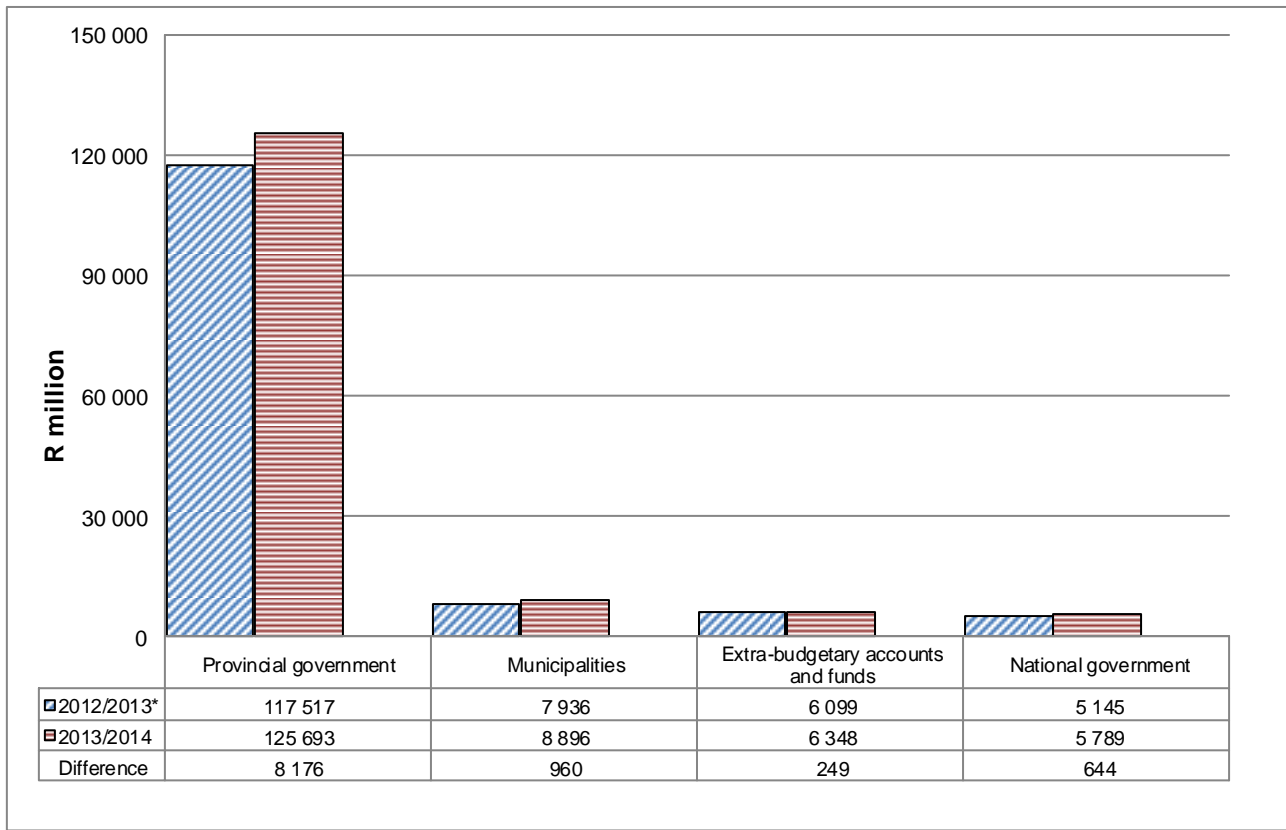
Figure 6 – Spending on education by type of general government institution for the 2012/2013 and 2013/2014 fiscal years



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

Figure 6 shows general government expenditure on education. The total for the 2013/2014 fiscal year was R249 200 million, with provincial government spending the highest amount (R180 668 million), followed by higher education institutions (R52 499 million), extra-budgetary accounts and funds (R8 402 million) and national government (R7 631 million).

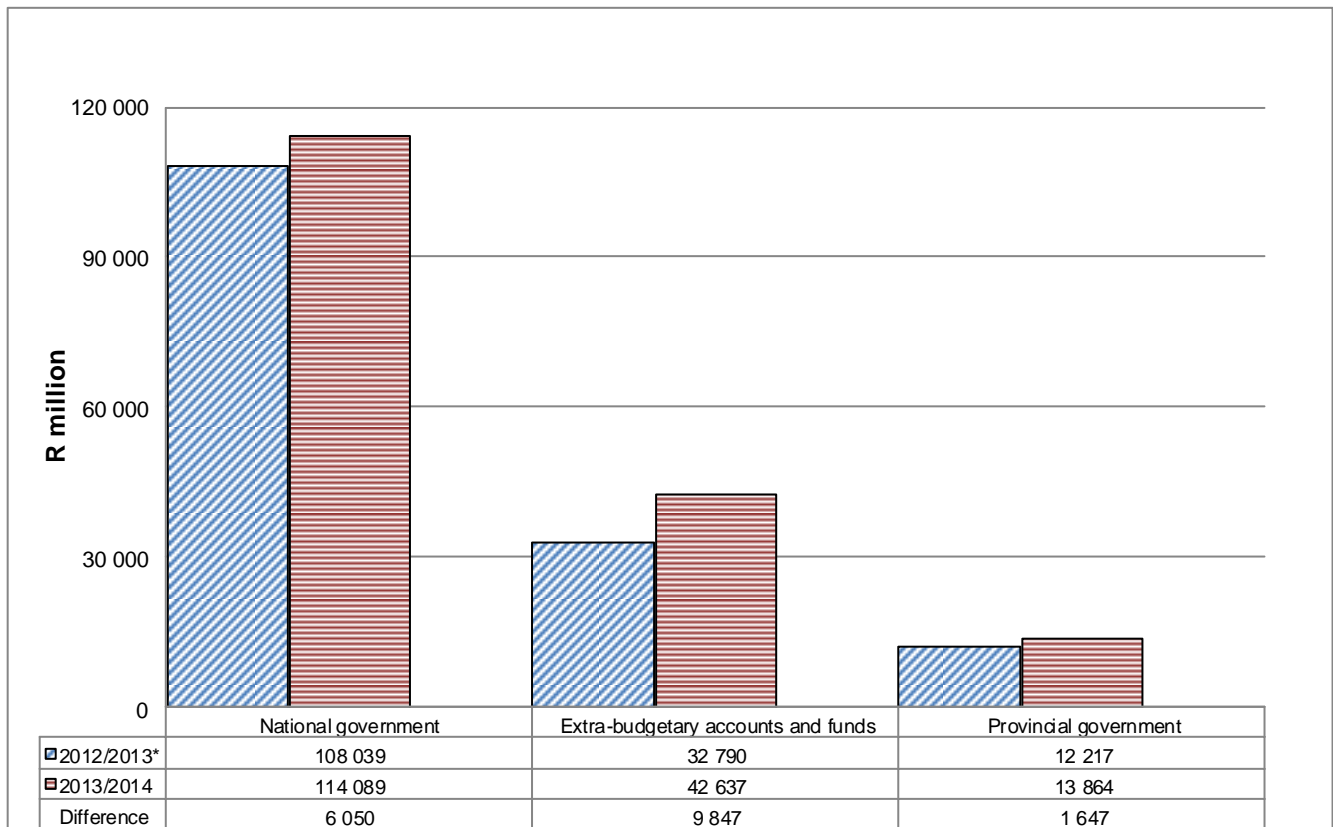
Figure 7 – Spending on health by type of general government institution for the 2012/2013 and 2013/2014 fiscal years



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

Figure 7 shows general government expenditure on health. The total for the 2013/2014 fiscal year was R146 726 million, with provincial government spending the largest amount (R125 693 million), followed by municipalities (R8 896 million), extra-budgetary accounts and funds (R6 348 million) and national government (R5 789 million).

Figure 8 – Spending on social protection by type of general government institution for the 2012/2013 and 2013/2014 fiscal years



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

Figure 8 shows general government expenditure on social protection. The total for the 2013/2014 fiscal year was R170 590 million, with national government being the highest (R114 089 million), followed by extra-budgetary accounts and funds (R42 637 million) and provincial government (R13 864 million).

Table C – Contribution of the different types of general government institution to the total consolidated cash payments for operating activities and purchases of non-financial assets by general government for the 2012/2013 and 2013/2014 fiscal years¹

Type of general government institution	R million		R million	% of total cash payments	
	2012/2013*	2013/2014	Change between 2012/2013 and 2013/2014	2012/2013*	2013/2014
National government	456 033	498 428	42 395	38,5	38,0
Provincial governments	384 702	412 907	28 205	32,5	31,5
Extra-budgetary accounts and funds	132 487	158 158	25 671	11,2	12,0
Municipalities	162 924	190 841	27 917	13,8	14,5
Higher education institutions	47 699	52 499	4 800	4,0	4,0
Total expenditure	1 183 845	1 312 834	128 989	100,0	100,0

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

*Revised since the previous publication.

Sources:

- (i) P9101 *Capital expenditure by the public sector for 2014*
- (ii) P9102 *Financial statistics of extra-budgetary accounts and funds 2013/2014*
- (iii) P9103.1 *Financial statistics of higher education institutions 2013 and 2014*
- (iv) P9114 *Financial census of municipalities June 2013 and June 2014*
- (v) P9119.3 *Financial statistics of national government 2013/2014*
- (vi) P9121 *Financial statistics of provincial government 2013/2014*

Remarks on the figures in Table C

The increase of R42 395 million in the expenditure of national government was mainly due to increases in cash payments for interest on public debt, compensation of employees and purchases of goods and services.

The increase of R28 205 million in the expenditure of provincial governments was mainly due to increases in cash payments for compensation of employees, purchases of goods and services and other payments.

The increase of R27 917 million in the expenditure of municipalities was mainly due to increases in cash payments for purchases of goods and services, purchases of non-financial assets and compensation of employees.

The increase of R25 671 million in the expenditure of extra-budgetary accounts and funds was mainly due to increases in cash payments for purchases of goods and services, social benefits and compensation of employees.

The increase of R4 800 million in the expenditure of higher education institutions was mainly due to increases in cash payments for compensation of employees and purchases of goods and services.

PJ Lehohla
Statistician-General

Table 1 - Economic classification of cash receipts from operating activities for the 2013/2014 fiscal year (summary)

GFS 2001 codes	Economic classification	R million
1	Cash receipts from operating activities	1 116 872
11	Taxes	967 295
12	Social contributions	22 622
13	Grants	1 901
14	Other receipts	125 054

Table 2- Economic and functional classification of cash payments for operating activities for the 2013/2014 fiscal year (summary)

Functional classification		Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	(21 – 28)
		R million							
70	GENERAL GOVERNMENT SERVICES	468 805	325 518	105 503	25 743	45 596	149 630	77 618	1 198 414
701	GENERAL PUBLIC SERVICES	45 898	92 463	103 194	782	45 594	114	5 007	293 052
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	30 510	63 351	1 978	0	44 415	33	3 718	144 005
7012	Foreign economic aid	0	0	0	0	1 179	0	0	1 179
7013	General services	12 266	21 860	30	0	0	80	252	34 487
7014	Basic research	1 166	2 948	1	782	0	1	984	5 881
7015	R&D General public services	78	333	0	0	0	0	0	410
7016	General public services n.e.c.	1 878	3 972	95	0	0	0	54	5 999
7017	Public debt transactions (mainly interest)	0	0	101 090	0	0	0	0	101 090
7018	Transfers of a general character between different levels of government	0	0	0	0	0	0	0	0
702	DEFENCE	22 117	16 958	0	0	0	62	252	39 388
7021	Military defence	18 730	15 868	0	0	0	62	252	34 911
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	125	0	0	0	0	0	125
7025	Defence n.e.c.	3 387	965	0	0	0	0	0	4 352
703	PUBLIC ORDER AND SAFETY	87 024	35 500	74	0	0	551	804	123 953
7031	Police services	61 938	23 750	63	0	0	370	713	86 833
7032	Fire protection services	2 336	1 873	9	0	0	0	11	4 229
7033	Law courts	10 562	4 662	1	0	0	105	51	15 381
7034	Prisons	12 188	5 216	1	0	0	77	29	17 510

Table 2 – Economic and functional classification of cash payments for operating activities for the 2013/2014 fiscal year (summary) (continued)

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							
704	ECONOMIC AFFAIRS	22 054	35 600	43	21 461	0	711	29 083	108 952
7041	General economic, commercial and labour affairs	5 692	8 488	14	2 042	0	315	4 603	21 153
7042	Agriculture, forestry, fishing and hunting	6 997	5 367	6	178	0	75	4 949	17 572
7043	Fuel and energy	473	379	7	1 730	0	0	4 010	6 598
7044	Mining, manufacturing and construction	972	3 210	1	3 252	0	3	350	7 788
7045	Transport	5 297	13 244	2	14 221	0	58	14 095	46 918
7046	Communication	455	1 177	0	6	0	1	539	2 178
7047	Other industries	721	2 479	12	30	0	254	111	3 606
7048	R&D Economic affairs	1 448	1 256	1	3	0	6	425	3 139
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	4 070	3 440	12	898	0	933	311	9 662
7051	Waste management	107	76	0	319	0	165	20	687
7052	Waste water management	27	16	0	543	0	0	0	587
7053	Pollution abatement	92	61	0	0	0	0	2	156
7054	Protection of biodiversity and landscape	3 540	3 001	12	36	0	298	36	6 922
7055	R&D Environmental protection	104	149	0	0	0	0	1	254
7056	Environmental protection n.e.c.	199	137	0	0	0	469	251	1 057
706	HOUSING AND COMMUNITY AMENITIES	9 933	19 781	1 201	1 279	0	841	17 363	50 398
7061	Housing development	3 607	3 372	255	4	0	13	16 410	23 663
7062	Community development	4 248	8 400	27	0	0	3	362	13 039
7063	Water supply	1 957	7 725	919	1 274	0	824	505	13 204
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	122	284	0	0	0	0	86	492
7066	Housing and community amenities n.e.c.	0	0	0	0	0	0	0	0

Table 2 – Economic and functional classification of cash payments for operating activities for the 2013/2014 fiscal year (summary) (continued)

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							
		TOTAL							
707	HEALTH	85 846	45 903	95	0	0	422	3 064	135 329
7072	Outpatient services	53	57	0	0	0	1	2	112
70724	Ambulance services	3 359	1 397	4	0	0	6	69	4 836
7073	Hospital services	55 909	20 458	4	0	0	284	807	77 463
7074	Public health services	25 016	16 526	75	0	0	128	2 159	43 903
7075	R&D Health	489	5 379	12	0	0	0	11	5 891
7076	Health n.e.c.	1 020	2 085	0	0	0	3	17	3 126
708	RECREATION, CULTURE AND RELIGION	12 082	16 888	355	431	0	24	4 682	34 462
7081	Recreational and sporting services	5 099	7 692	128	62	0	2	2 635	15 618
7082	Cultural services	6 681	8 619	227	84	0	21	789	16 420
7083	Broadcasting and publishing services	55	65	0	285	0	0	291	696
7084	Religious and other community services	161	437	0	0	0	1	967	1 566
7085	R&D Recreation, culture and religion	0	7	0	0	0	0	0	7
7086	Recreation, culture and religion n.e.c.	86	68	0	0	0	0	1	155
709	EDUCATION	169 119	51 232	316	893	1	867	11 138	233 566
7091	Pre-primary and primary education	66 244	10 793	1	540	0	471	10	78 059
7092	Secondary education	54 622	6 467	0	353	0	269	18	61 728
7093	Post-secondary non-tertiary education (e.g. ABET)	4 765	4 281	0	0	0	12	330	9 388
7094	Tertiary education	26 196	18 278	257	0	0	1	9 958	54 690
7095	Education not definable by level	1 494	732	0	0	0	1	16	2 243
7096	Subsidiary services to education	12	396	0	0	0	0	0	408
7097	R&D Education	1	46	0	0	0	0	0	48
7098	Education n.e.c.	15 784	10 240	57	0	1	115	807	27 003

Table 2 – Economic and functional classification of cash payments for operating activities for the 2013/2014 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	10 662	7 754	214	0	2	145 104	5 915	169 651
7101	Sickness and disability	442	465	182	0	0	21 030	347	22 467
7102	Old age	198	230	0	0	2	45 495	1 275	47 199
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	1 141	183	0	0	0	46 946	2 804	51 075
7105	Unemployment	765	593	2	0	0	7 167	0	8 526
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	582	322	0	0	0	1	466	1 371
7108	R&D Social protection	21	37	0	0	0	0	0	58
7109	Social protection n.e.c.	7 512	5 925	30	0	0	24 465	1 022	38 954

Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2013/2014 fiscal year (summary)

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non- produced assets	(611 - 614)
		R million				
70	GENERAL GOVERNMENT SERVICES	111 877	270	39	2 233	114 419
701	GENERAL PUBLIC SERVICES	26 646	81	8	556	27 290
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	18 952	0	8	299	19 258
7012	Foreign economic aid	0	0	0	0	0
7013	General services	5 501	48	0	231	5 780
7014	Basic research	572	1	0	0	573
7015	R&D General public services	1	0	0	0	1
7016	General public services n.e.c.	1 620	32	1	26	1 678
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	2 446	27	0	83	2 556
7021	Military defence	1 163	0	0	0	1 163
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.	1 283	27	0	83	1 393
703	PUBLIC ORDER AND SAFETY	17 072	1	5	195	17 273
7031	Police services	12 261	1	4	148	12 414
7032	Fire protection services	2 831	0	1	47	2 879
7033	Law courts	883	0	0	0	883
7034	Prisons	1 098	0	0	0	1 098

**Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2013/2014 fiscal year (summary)
(continued)**

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non- produced assets	(611 – 614)
		R million				
		TOTAL				
704	ECONOMIC AFFAIRS	14 416	31	0	1 030	15 476
7041	General economic, commercial and labour affairs	851	2	0	2	855
7042	Agriculture, forestry, fishing and hunting	1 610	15	0	1 022	2 647
7043	Fuel and energy	50	0	0	0	50
7044	Mining, manufacturing and construction	104	4	0	0	108
7045	Transport	10 974	0	0	7	10 981
7046	Communication	33	1	0	0	34
7047	Other industries	580	0	0	0	581
7048	R&D Economic affairs	212	9	0	0	221
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	614	5	0	11	630
7051	Waste management	16	0	0	0	16
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	21	0	0	0	21
7054	Protection of biodiversity and landscape	494	4	0	11	510
7055	R&D Environmental protection	31	1	0	0	32
7056	Environmental protection n.e.c.	51	0	0	0	51
706	HOUSING AND COMMUNITY AMENITIES	12 526	92	3	116	12 737
7061	Housing development	2 613	4	1	51	2 669
7062	Community development	4 082	0	2	65	4 148
7063	Water supply	5 828	88	0	0	5 917
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	3	0	0	0	3
7066	Housing and community amenities n.e.c.	0	0	0	0	0

Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2013/2014 fiscal year (summary)
(continued)

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non- produced assets	(611 - 614)
		TOTAL				
		R million				
707	HEALTH	11 325	15	1	56	11 397
7072	Outpatient services	2	0	0	0	2
70724	Ambulance services	352	0	0	0	352
7073	Hospital services	4 873	0	0	0	4 873
7074	Public health services	5 480	0	1	56	5 537
7075	R&D Health	167	15	0	0	182
7076	Health n.e.c.	452	0	0	0	452
708	RECREATION, CULTURE AND RELIGION	10 306	1	21	159	10 487
7081	Recreational and sporting services	5 354	0	2	86	5 442
7082	Cultural services	4 941	1	19	73	5 034
7083	Broadcasting and publishing services	3	0	0	0	3
7084	Religious and other community services	7	0	0	0	7
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	2	0	0	0	2
709	EDUCATION	15 594	13	0	26	15 633
7091	Pre-primary and primary education	1 182	0	0	0	1 182
7092	Secondary education	275	0	0	0	275
7093	Post-secondary non-tertiary education (e.g. ABET)	52	0	0	0	52
7094	Tertiary education	5 387	13	0	14	5 413
7095	Education not definable by level	2	0	0	0	2
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	0	0	0	0	0
7098	Education n.e.c.	8 696	0	0	13	8 709

Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2013/2014 fiscal year (summary) (concluded)

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non- produced assets	(611 – 614)
		R million				
710	SOCIAL PROTECTION	933	5	0	1	938
7101	Sickness and disability	16	3	0	0	19
7102	Old age	19	0	0	0	19
7103	Survivors	0	0	0	0	0
7104	Family and children	85	0	0	0	85
7105	Unemployment	4	0	0	0	4
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	31	0	0	0	31
7108	R&D Social protection	0	0	0	0	0
7109	Social protection n.e.c.	777	2	0	1	780

Table 4 – Economic classification of the sale of non-financial assets for the 2013/2014 fiscal year (summary)

GFS 2001 codes	Economic classification	R million
31	Sale of non-financial assets	1 984
311	Fixed assets	1 848
312	Strategic stocks	0
313	Valuables	0
314	Non-produced assets	135

Table 5 - Economic classification of the net acquisition of financial assets other than cash for the 2013/2014 fiscal year (summary)

GFS 2001 codes	Economic classification	R million
32	Net acquisition of financial assets other than cash	21 541
321	Domestic	20 608
322	Foreign	933

Table 6 - Economic classification of the net incurrence of liabilities for the 2013/2014 fiscal year (summary)

GFS 2001 codes	Economic classification	R million
33	Net incurrence of liabilities	241 651
331	Domestic	235 919
332	Foreign	5 732

Annexure A: Information on disaggregated tables available on the Stats SA website:
<http://www.statssa.gov.za/?s=P9119.4&sitem=publications>

Tables

Table 1	Economic classification of cash receipts from operating activities for the 2013/2014 fiscal year
Table 2	Economic and functional classification of cash payments for operating activities for the 2013/2014 fiscal year
Table 3	Economic and functional classification of the purchases of non-financial assets for the 2013/2014 fiscal year
Table 4	Economic classification of the sales of non-financial assets for the 2013/2014 fiscal year
Table 5	Economic classification of the net acquisition of financial assets other than cash for the 2013/2014 fiscal year
Table 6	Economic classification of the net incurrence of liabilities for the 2013/2014 fiscal year
Table 7	Economic and functional classification of cash payments from operating activities for the 2013/2014 fiscal year: Government consumption cash payments divided between individual and collective services
Table 8	Economic and functional classification of cash payments from operating activities for the 2013/2014 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 transactions of consolidated general government for the 2013/2014 fiscal year, ended 31 March 2014. The financial year of higher education institutions ends on 31 December and the municipalities' financial year ends on 30 June. For the purpose of consolidation estimates used in this publication have been adjusted from financial year ends to the fiscal year ending on 31 March.

General government refers to those government units whose primary activity is to assume responsibility for the provision of goods and services to the community or to individual households free of charge or at prices that are not economically significant and to redistribute income and wealth by means of transfers. A defining characteristic of general government is the ability to impose, directly or indirectly, taxes and other compulsory levies, for which there is no direct quid pro quo, on other sectors of the economy.

The internal transactions between the different types of general government institution are eliminated in the tables.

Methodology

The published statistics of Stats SA were used. The tables in this statistical release contain details of the financial statistics of the different levels of general government and include:

- national revenue fund;
- extra-budgetary accounts and funds of the national and provincial governments;
- provincial revenue funds;
- higher education institutions; and
- municipalities (non-trading services).

Scope of the financial statistics of consolidated general governments

The following statistical releases were used:

- *Financial statistics of national government 2013/2014* (P9119.3) published on 15 June 2015;
- *Financial statistics of provincial government 2013/2014* (P9121) published on 15 September 2015;
- *Financial statistics of extra-budgetary accounts and funds 2013/2014* (P9102) published on 18 August 2015;
- *Financial statistics of higher education institutions 2013 and 2014* (P9103.1), 2013 published on 15 October 2014 and 2014 published on 15 October 2015;
- *Financial census of municipalities* for the year ended 30 June 2014 (P9114), published on 15 June 2015 and *Financial census of municipalities* for the year ended 30 June 2013 (P9114), published on 30 June 2014; and
- *Capital expenditure by the public sector* for 2014 (P9101), published on 29 July 2015.

Classification**Economic and functional classifications**

Cash payments for operating activities and non-financial assets in this statistical release are classified economically and functionally according to the standard classification of the 2001 GFS manual of the International Monetary Fund.

Economic classification

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

Cash receipts and cash payments for operating activities and purchases of non-financial assets, sale of non-financial assets, net acquisition of financial assets other than cash and net incurrence of liabilities were classified economically as follows:

- **Cash receipts from operating activities**

Taxes
Social contributions
Grants
Other receipts

- **Cash payments for operating activities**

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 2001 GFS manual (IMF).

Cash payments for operating activities and purchases of non-financial assets are classified functionally as follows:

- **General public services**

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

- **Defence**

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

- **Public order and safety**

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

- **Economic affairs**

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

- **Environmental protection**

Waste management
Waste water management
Pollution abatement

Protection of biodiversity and landscape
R&D Environmental protection
Environmental protection n.e.c.

- **Housing and community amenities**

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

- **Health**

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

- **Recreation, culture and religion**

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

- **Education**

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

- **Social protection**

Sickness and disability
Old age
Survivors
Family and children
Unemployment
Housing

Social exclusions n.e.c.
R&D Social protection
Social protection n.e.c.

Individual and collective services

The disaggregated data (Tables 1 to 8) also include tables in which government consumption expenditure is split into individual and collective services (see Table 7 as listed in Annexure A, p.28). These categories are recommended by the 1993 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.28). These categories are recommended by the 1993 System of National Accounts (SNA).

Comparability with the previous year

The 2012/2013 classified information is generally comparable with the 2013/2014 information.

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. The three primary stakeholders signed a Memorandum of Understanding. Classification of public-sector institutions that have taken place for the year ended 31 March 2013. Currently the PSCC is classifying the public-sector institutions for the year ended 31 March 2014.

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; and*
P9119.3 *Financial statistics of national government*

Symbols and abbreviations

GFS Government Finance Statistics, 2001
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, 1993
Stats SA Statistics South Africa

Revisions

Figures for 2013/2014 should be regarded as preliminary, and may be revised. Revisions to 2012/2013 data are indicated by footnotes in Tables A and B. Revisions are due to improved classification of data.

Glossary of selected variables

Accrual basis of recording	Accrual basis of recording means that flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished.
Capital expenditure	Any expenditure incurred 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.
Buildings and structures	Consist of dwellings, non-residential buildings and other structures.
Capital expenditure	Any expenditure incurred 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 involve the acquisition of assets by the recipient and may consist of a transfer of cash that the recipient is expected or required to use to acquire an asset or assets (other than inventories), the transfer of an asset (other than inventories and cash), the cancellation of a liability by mutual agreement between the creditor and debtor, or the assumption of another unit's debt. If doubt exists regarding the character of a grant, it should be classified as current.
Cash basis of recording	Cash basis of recording means that transactions are captured when cash is received or when cash payments are made.
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.
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 (2001)	The manual describes a specialised macroeconomic statistical system (Government Finance Statistics system) designed to support fiscal analysis.
Government consumption expenditure	Expenditure on all goods and services, which are used (without further transformation in the production) by the 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	(Section 1 of Act No.63, 2002).Any institution that provides higher education on a 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.
Households	Household may be defined as individuals or a small group of persons who share the same living accommodation, pool some or all of their income and wealth, and consume certain types of goods and services collectively.
Individual services	Community and social services, such as education, health and welfare, rendered to individuals or a small group of persons.
Intangible fixed assets	Consist of mineral exploration; computer software; entertainment, literary and artistic originals; and miscellaneous other intangible fixed assets. To qualify as a fixed asset, the item must be intended for use in production for more than one year and its use must be restricted to the units that have established ownership rights over it or to units licensed by the owner.
Inventories	Inventories are goods and services held by producers for sale, use in production, or other use at a later date.
Liabilities	A present obligation of the entity arising from past events, the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits.
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.
Miscellaneous and unidentified revenue	Miscellaneous and unidentified revenue are all revenues that do not fit into any other category or any revenues for which adequate information is not available to permit their classification elsewhere.
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, 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 (NPISH)	Non-profit institutions which are mainly engaged in non-market production and serve households.
Non-residential buildings	All buildings other than dwellings. Examples of types of buildings included in this category are office buildings, schools, hospitals, buildings for public entertainment, warehouse and industrial buildings, commercial buildings, hotels and restaurants.

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.
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.
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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Financial statistics of consolidated general government for 2014/2015

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