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## **STATISTICAL RELEASE**

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# **Financial statistics of consolidated general government**

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**IMPROVING LIVES THROUGH DATA ECOSYSTEMS**



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## Key findings

**The consolidated net change in the stock of cash of the general government sector amounted to a cash surplus of R122 621 million for the 2020/2021 fiscal year.**

The revenue cash flows from operating activities amounted to R1 563 758 million and the expense cash flows amounted to R1 982 785 million, resulting in a net cash outflow from operating activities of R419 027 million for the 2020/2021 fiscal year ended 31 March 2021. The net cash outflow from transactions in non-financial assets amounted to R120 283 million for the 2020/2021 fiscal year. The net acquisition of financial assets other than cash amounted to a cash inflow of R53 266 million for the 2020/2021 fiscal year. The net incurrence of liabilities amounted to R608 665 million, resulting in a net cash inflow of R661 931 million from financing activities for the 2020/2021 fiscal year. The total net change in the stock of cash of the general government sector amounted to a cash surplus of R122 621 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 R2 104 262 million by the general government sector for the 2020/2021 fiscal year was general public services (R507 046 million, contributing 24,1%), followed by education (R397 262 million or 18,9%), social protection (R370 022 million or 17,6%), health (R252 031 million or 12,0%), economic affairs (R226 900 million or 10,8%) and public order and safety (R181 432 million or 8,6%) (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 R114 966 million from R1 678 724 million in 2019/2020 to R1 563 758 million in 2020/2021. The decrease was mainly due to a decrease in taxes collected.

The decrease of R108 985 million in cash receipts of taxes from R1 472 673 million in 2019/2020 to R1 363 688 million in 2020/2021 was mainly due to decreases in taxes collected from individuals' income, taxes on goods and services (i.e. value added tax (VAT), excise taxes) and taxes collected from corporations and enterprises.

The decrease of R4 609 million in other receipts from R175 639 million in 2019/2020 to R171 030 million in 2020/2021 was mainly due to less interest received by the Unemployment Insurance Fund and municipalities, as well as lower income from sales of goods and services by South African National Parks.

Expense cash flows for operating activities increased by R144 020 million from R1 838 765 million in 2019/2020 to R1 982 785 million in 2020/2021. The increase was mainly due to increases in payment of social benefits, interest paid, compensation of employees, grants paid and other payments.

The largest contributor to total cash payments for operating activities for the 2020/2021 fiscal year was compensation of employees (R765 177 million), followed by purchases of goods and services (R357 745 million), social benefits (R335 137 million), interest (R247 248 million), other payments (R180 028 million), grants paid (R71 228 million) and subsidies (R26 222 million) (see Table A, p.4 and Figure 1, p.5).

The increase of R84 777 million in social benefits paid from R250 360 million in 2019/2020 to R335 137 million in 2020/2021 was mainly due to higher claims paid to households by the Unemployment Insurance Fund and payments of social grants to households by the Department of Social Development.

The increase of R26 490 million in interest from R220 758 million in 2019/2020 to R247 248 million in 2020/2021 was due to an increase in interest paid on public debt by the national government.

The increase of R20 099 million in compensation of employees from R745 078 million in 2019/2020 to R765 177 million in 2020/2021 was due to increases in compensation of employees by municipalities and the Gauteng, KwaZulu-Natal and North West provincial governments.

The increase of R14 370 million in grants from R56 858 million in 2019/2020 to R71 228 million in 2020/2021 was due to an increase in grants paid to the South African Customs Union by National Treasury.

The increase of R8 966 million in other payments from R171 062 million in 2019/2020 to R180 028 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 R860 million in subsidies paid from R25 362 million in 2019/2020 to R26 222 million in 2020/2021 was due to an increase in subsidies paid to public corporations by the Department of Transport.

The decrease of R11 543 million in purchases of goods and services from R369 288 million in 2019/2020 to R357 745 million in 2020/2021 was due to decreases in purchases of goods and services by extra-budgetary accounts and funds, national government and municipalities.

The net cash flows from investment in non-financial assets decreased by R4 628 million from R124 911 million in 2019/2020 to R120 283 million in 2020/2021 mainly due to decreased spending on buildings other than dwellings by the Eastern Cape and Gauteng provincial governments, the Property Management Trading Entity and the East London Industrial Development Zone.

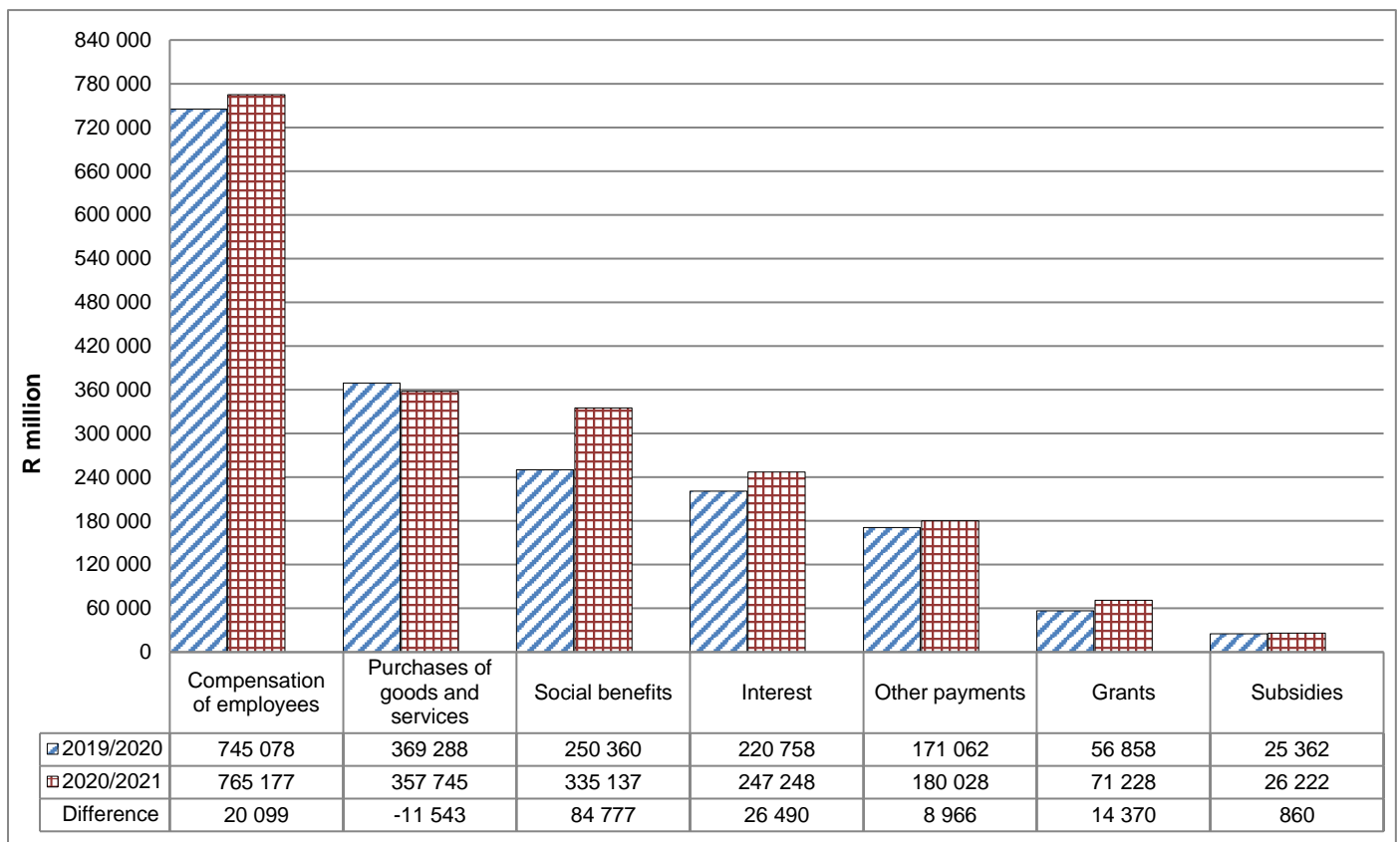
**Table A – Economic classification of statement of sources and uses of cash of consolidated general government for the 2019/2020 and 2020/2021 fiscal years (summary)<sup>1</sup>**

GFS 2014 code	Economic classification of sources and uses of cash	2019/2020 <sup>2</sup>	2020/2021	Difference between 2019/2020 and 2020/2021
		R million		
	<b>Cash flows from operating activities:</b>			
	<b>Revenue cash flows</b> a	<b>1 678 724</b>	<b>1 563 758</b>	<b>-114 966</b>
11	Taxes	1 472 673	1 363 688	-108 985
12	Social contributions	28 389	26 823	-1 566
13	Grants	2 023	2 217	194
14	Other receipts	175 639	171 030	-4 609
	<b>Expense cash flows</b> b	<b>1 838 765</b>	<b>1 982 785</b>	<b>144 020</b>
21	Compensation of employees	745 078	765 177	20 099
22	Purchases of goods and services	369 288	357 745	-11 543
24	Interest	220 758	247 248	26 490
25	Subsidies	25 362	26 222	860
26	Grants	56 858	71 228	14 370
27	Social benefits	250 360	335 137	84 777
28	Other payments	171 062	180 028	8 966
	<i>Net cash flow from operating activities: inflow / (outflow)</i> (a-b)=c	<b>-160 041</b>	<b>-419 027</b>	<b>-258 986</b>
	<b>Cash flows from transactions in non-financial assets:</b>			
	<b>Net cash outflow from investments in non-financial assets<sup>3</sup></b> d	<b>124 911</b>	<b>120 283</b>	<b>-4 628</b>
611	Fixed assets	123 903	118 983	-4 920
612	Inventories	0	0	0
613	Valuables	52	80	28
614	Non-produced assets	956	1 220	264
	<i>Cash surplus / (deficit)</i> (c-d)=e	<b>-284 952</b>	<b>-539 310</b>	
	<b>Cash flows from financing activities:</b>			
	<b>Net acquisition of financial assets other than cash:</b>			
	<b>outflow / (inflow)</b> f	<b>28 530</b>	<b>-53 266</b>	
321	Domestic	28 009	-52 698	
322	Foreign	521	-568	
	<b>Net incurrence of liabilities: cash inflow / (outflow)</b> g	<b>355 406</b>	<b>608 665</b>	
331	Domestic	306 306	524 706	
332	Foreign	49 100	83 959	
	<i>Net cash flow from financing activities: inflow / (outflow)</i> (g-f)=h	<b>326 876</b>	<b>661 931</b>	
	<b>Net change in the stock of cash</b> (e+h)=i	<b>41 924</b>	<b>122 621</b>	

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

<sup>2</sup> Revised since the previous publication.

<sup>3</sup> The net cash outflow from investments in non-financial assets (R120 283 million) is equal to purchases of non-financial assets (R121 477 million) minus sales of non-financial assets (R1 194 million). The total amounts for purchases (see Table B, p.8) and sales of non-financial assets (see Table 4, p. 26) are shown, respectively, in the disaggregated tables available on the Stats SA website.

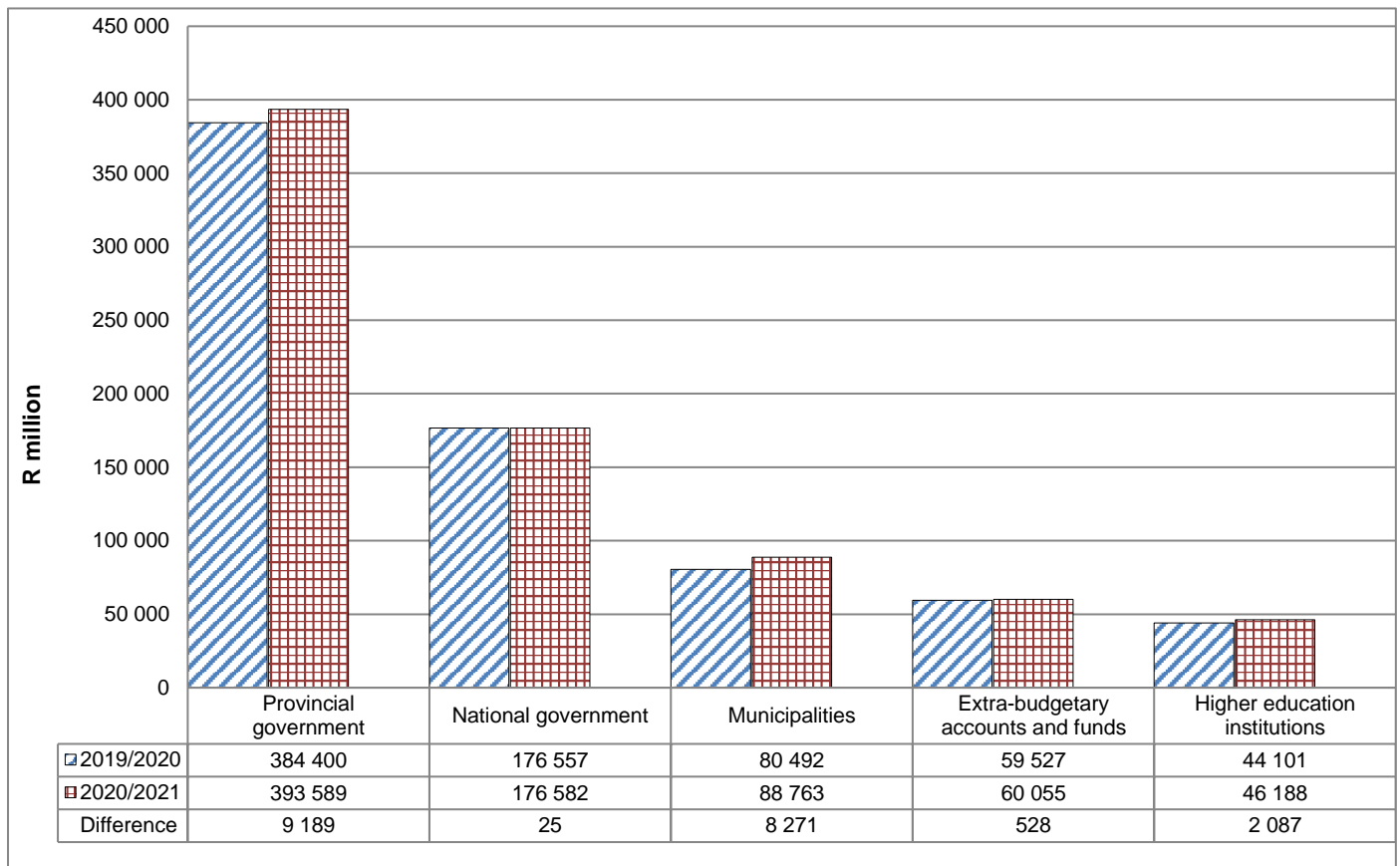
**Figure 1 – Economic classification of expense cash flows for the 2019/2020\* and 2020/2021 fiscal years\*\***

\* 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 1 shows the economic classification of expense cash flows for operating activities for the 2019/2020 and 2020/2021 fiscal years. In 2020/2021, consolidated general government's main costs were compensation of employees (R765 177 million), purchases of goods and services (R357 745 million), social benefits (R335 137 million) and interest (R247 248 million).

**Figure 2 – Compensation of employees by type of general government institution for the 2019/2020\* and 2020/2021 fiscal years\*\***

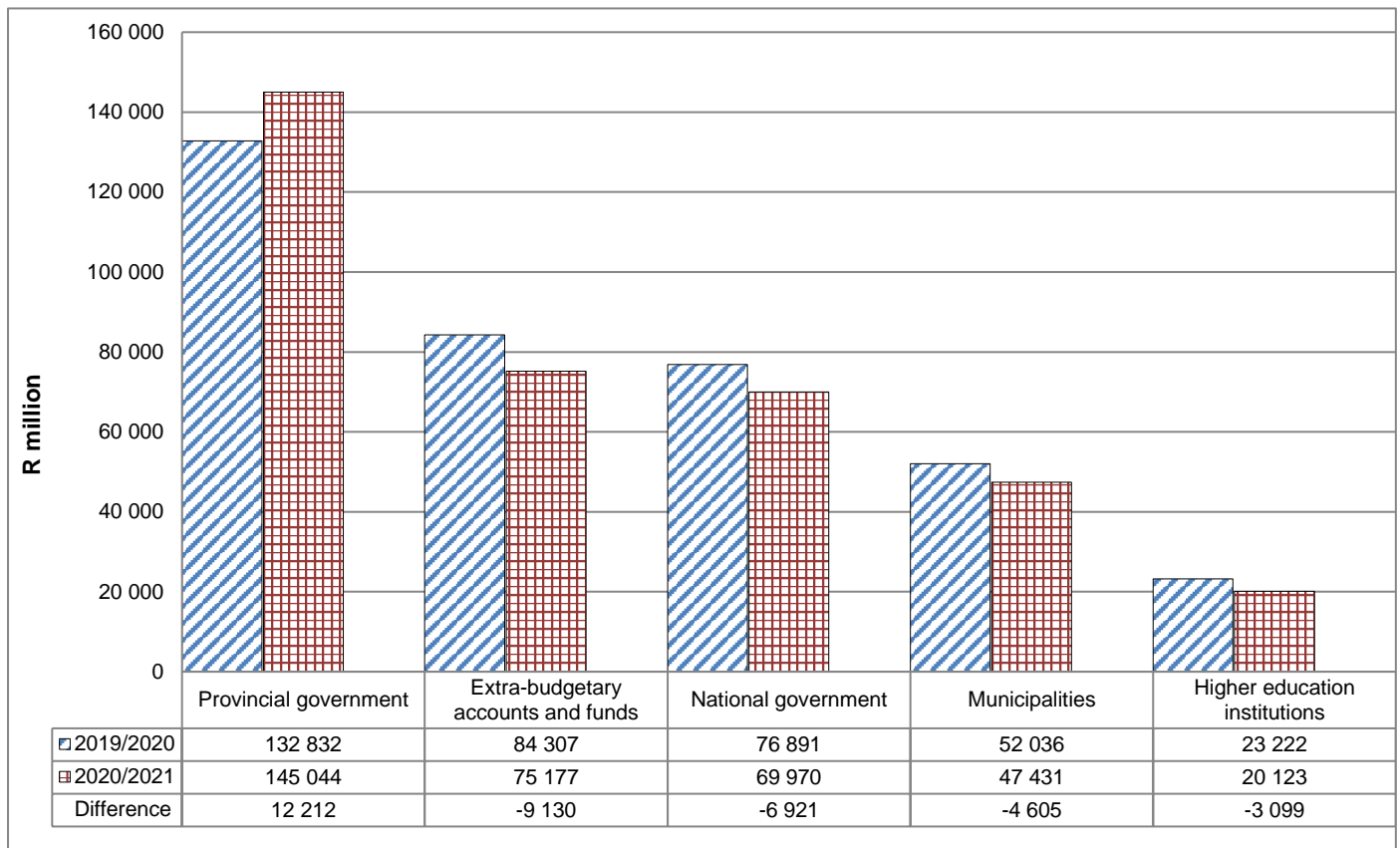


\* Some of the figures have been revised since the previous publication.

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

Figure 2 shows general government expense cash flows for compensation of employees. The total for the 2020/2021 fiscal year was R765 177 million, with provincial governments accounting for the largest proportion of this expenditure (R393 589 million), followed by national government (R176 582 million), municipalities (R88 763 million), extra-budgetary accounts and funds (R60 055 million) and higher education institutions (R46 188 million).

**Figure 3 – Purchases of goods and services by type of general government institution 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 general government expense cash flows for purchases of goods and services by type of general government. The total for the 2020/2021 fiscal year was R357 745 million, with provincial governments accounting for the largest proportion of this expenditure (R145 044 million), followed by extra-budgetary accounts and funds (R75 177 million), national government (R69 970 million), municipalities (R47 431 million) and higher education institutions (R20 123 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)<sup>1</sup>**

GFS 2014 code	Cash flows from transactions in non-financial assets	2019/2020 <sup>2</sup>	2020/2021	Difference between 2019/2020 and 2020/2021
		R million		
61	Purchases of non-financial assets: (b+r+s+t) = a	125 882	121 477	-4 405
611	Fixed assets: (c+d+i+q) = b	124 842	120 170	-4 672
6111	Buildings and structures: c	96 981	93 119	-3 862
61111	Dwellings	471	539	68
61112	Buildings other than dwellings	30 049	25 316	-4 733
61113	Other structures	66 125	66 006	-119
61114	Land improvements	335	1 259	924
6112	Machinery and equipment: (e+f) = d	24 518	23 921	-597
61121	Transport equipment e	7 946	8 007	61
61122	Machinery and equipment other than transport equipment: (g+h) = f	16 572	15 914	-658
611221	Information, computer and telecommunications equipment g	4 145	4 426	281
611222	Machinery and equipment not elsewhere classified: h	12 428	11 488	-940
6112221	Office furniture (and domestic furniture)	1 602	1 352	-250
6112222	Other machinery and equipment	10 659	10 118	-541
6112223	Books	167	18	-149
6113	Other fixed assets: (j+k) = i	3 343	3 130	-213
61131	Cultivated biological resources: j	14	26	12
611311	Animal resources yielding repeat products	14	26	12
611312	Tree, crop, and plant resources yielding repeat products	0	0	0
61132	Intellectual property products: (l+m+n+o+p) = k	3 329	3 103	-226
611321	Research and development l	0	0	0
611322	Mineral exploration and evaluation m	0	0	0
611323	Computer software and databases: n	3 313	3 081	-232
6113231	Computer software	3 312	3 076	-236
6113232	Databases	1	5	4
611324	Entertainment, literary and artistic originals o	15	23	8
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	53	80	27
614	Non-produced assets t	987	1 227	240

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

<sup>2</sup> Revised since the previous publication.

The largest contributor to the cash outflow from investment in non-financial assets was buildings and structures (R93 119 million), followed by machinery and equipment (R23 921 million), other fixed assets (R3 130 million), non-produced assets (R1 227 million) and valuables (R80 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.**

Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources by government in order to promote government objectives and various services rendered to the community. The functionally classified expenditure categories are indicated in Table C, p.11. There are ten main categories of functional classification of expenditure cash flows for operating activities and purchases of non-financial assets: general public services; defence; public order and safety; economic affairs; environmental protection; housing and community amenities; health; recreation, culture and religion; education; and social protection.

Total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) by the general government sector increased by R139 616 million from R1 964 646 million in 2019/2020 to R2 104 262 million in the 2020/2021 fiscal year.

The increase of R84 031 million in cash payments for social protection from R285 991 million in 2019/2020 to R370 022 million in 2020/2021 was due to increased social benefits paid to beneficiaries by the Unemployment Insurance Fund, increased payments of child grants and the Relief of Distress 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 R25 713 million in cash payments for health from R226 318 million in 2019/2020 to R252 031 million in 2020/2021 was due to increased operating expenditure by the National Health Laboratory Service and spending on hospital services and public health services by the Gauteng and KwaZulu-Natal provincial governments.

The increase of R14 424 million in cash payments for executive and legislative organs, financial and fiscal affairs, external affairs from R199 500 million in 2019/2020 to R213 924 million in 2020/2021 was due to an increase in payments to the Southern African Customs Union and increased expenditure by municipalities.

The increase of R5 504 million in cash payments for education from R391 758 million in 2019/2020 to R397 262 million in 2020/2021 was due to increased spending on education services by the KwaZulu-Natal and Gauteng provincial governments.

The increase of R5 165 million in cash payments for fuel and energy from R55 889 million in 2019/2020 to R61 054 million in 2020/2021 was mainly due to increased capital transfers paid to public corporations by the Department of Public Enterprises.

The increase of R4 259 million in cash payments for transport from R86 969 million in 2019/2020 to R91 228 million in 2020/2021 was mainly due to increased capital transfers paid to public corporations by the Department of Public Enterprises and the Department of Transport.

The decrease of R5 602 million in cash payments for recreation, culture and religion from R47 248 million in 2019/2020 to R41 646 million in 2020/2021 was mainly due to decreased spending on recreation, culture and religion services by national government and the KwaZulu-Natal provincial government.

The decrease of R5 098 million in cash payments for housing and community amenities from R69 251 million in 2019/2020 to R64 153 million in 2020/2021 was mainly due to decreased spending on housing and community amenities by the provincial governments and the Social Housing Regulatory Authority.

The decrease of R3 874 million in cash payments for general services from R52 555 million in 2019/2020 to R48 681 million in 2020/2021 was mainly due to decreased expenditure on general services by the Property Management Trading Entity, the Department of Home Affairs and the Government Printing Works.

The decrease of R2 563 million in cash payments for general public services not elsewhere classified from R6 136 million in 2019/2020 to R3 573 million in 2020/2021 was mainly due to decreased expenditure on general public services not elsewhere classified by municipalities, the Independent Electoral Commission of South Africa and the Municipal Infrastructure Support Agency.

The decrease of R2 142 million in cash payments for agriculture, forestry, fishing and hunting from R23 960 million in 2019/2020 to R21 818 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 715 million in cash payments for other industries from R6 447 million in 2019/2020 to R4 732 million in 2020/2021 was mainly due to decreased expenditure by South African Tourism, the Dube Trade Port Corporation and the Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority.

The decrease of R1 615 million in cash payments for environmental protection from R15 060 million in 2019/2020 to R13 445 million in 2020/2021 was mainly due to decreased spending on environmental protection by the Department of Forestry, Fisheries and the Environment and municipalities.

The decrease of R1 291 million in cash payments for mining, manufacturing and construction from R8 966 million in 2019/2020 to R7 675 million in 2020/2021 was mainly due to decreased expenditure on mining, manufacturing and construction by the Department of Mineral Resources and Energy, the Construction Education and Training Authority and the Chemical Industries Education and Training Authority.

The decrease of R1 282 million in cash payments for public order and safety from R182 714 million in 2019/2020 to R181 432 million in 2020/2021 was due to decreased spending on prisons and law court services by the Department of Correctional Services, the Department of Justice and Constitutional Development and the Office of the Chief Justice.

The decrease of R866 million in cash payments for communications from R3 214 million in 2019/2020 to R2 348 million in 2020/2021 was mainly due to decreased spending on goods and services by the Department of Telecommunications and Postal Services.

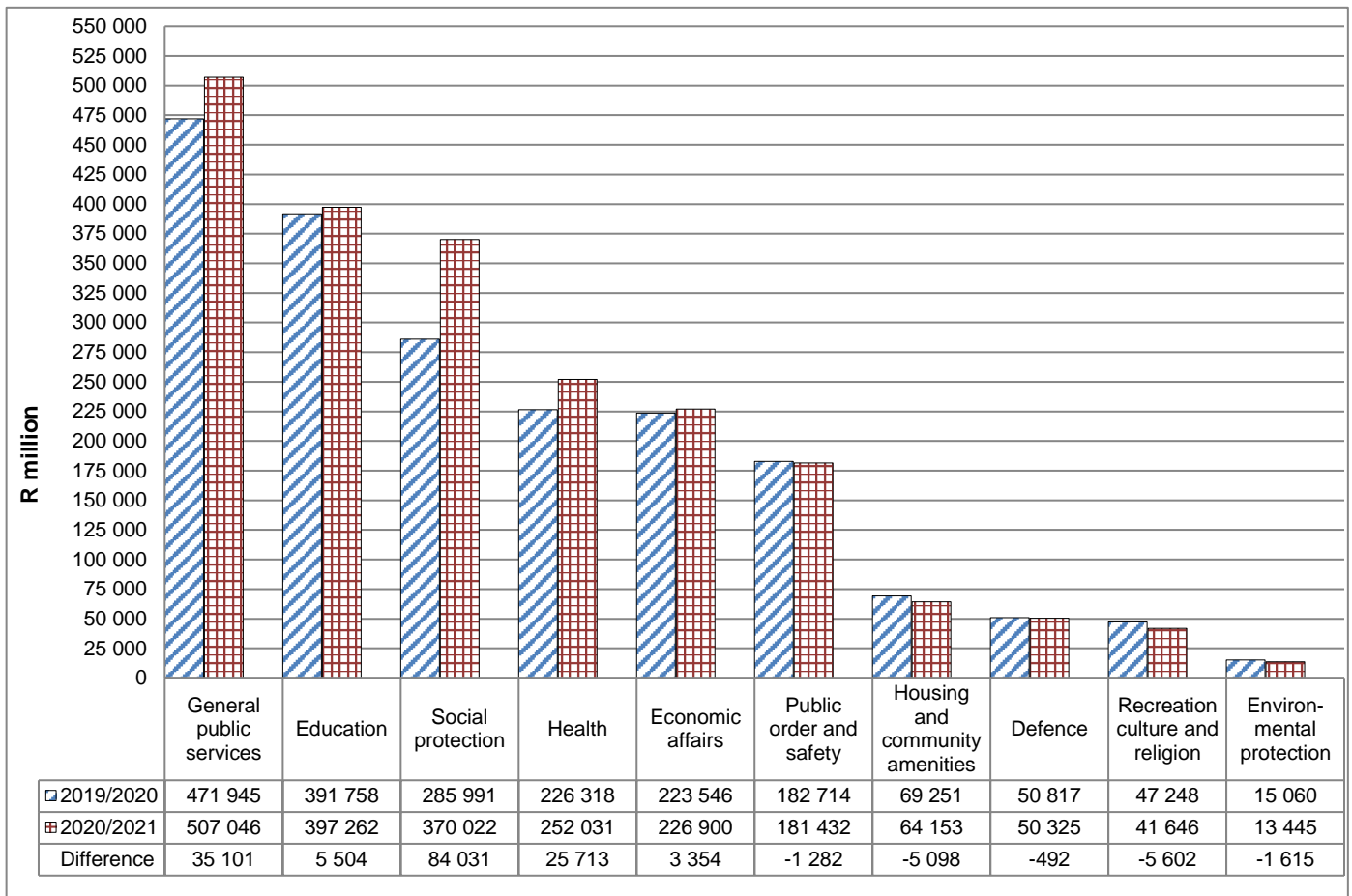
The decrease of R492 million in cash payments for defence from R50 817 million in 2019/2020 to R50 325 million in 2020/2021 was mainly due to decreased transfers paid to public corporations by the Department of Defence.

**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)<sup>1</sup>**

GFS 2014 code	Functional classification	2019/2020 <sup>2</sup>	2020/2021	Difference between 2019/2020 and 2020/2021	Total cash payments 2020/2021
		R million			%
<b>701</b>	<b>General public services</b> <b>a</b>	<b>471 945</b>	<b>507 046</b>	<b>35 101</b>	<b>24,1</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	199 500	213 924	14 424	10,2
7012	Foreign economic aid	134	228	94	0,0
7013	General services	52 555	48 681	-3 874	2,3
7014	Basic research	7 849	7 235	-614	0,3
7015	R&D General public services	1 002	807	-195	0,0
7016	General public services n.e.c. <sup>3</sup>	6 136	3 573	-2 563	0,2
7017	Public debt transactions (mainly interest)	204 769	232 596	27 827	11,1
7018	Transfers of a general character between different levels of government	0	0	0	0,0
<b>702</b>	<b>Defence</b> <b>b</b>	<b>50 817</b>	<b>50 325</b>	<b>-492</b>	<b>2,4</b>
<b>703</b>	<b>Public order and safety</b> <b>c</b>	<b>182 714</b>	<b>181 432</b>	<b>-1 282</b>	<b>8,6</b>
7031	Police	122 917	122 584	-333	5,8
7032	Fire protection services	8 151	7 756	-395	0,4
7033	Law courts	23 211	22 563	-648	1,1
7034	Prisons	24 074	23 703	-371	1,1
7035	R&D Public order and safety	337	199	-138	0,0
7036	Public order and safety n.e.c.	4 025	4 626	601	0,2
<b>704</b>	<b>Total economic affairs</b> <b>d</b>	<b>223 546</b>	<b>226 900</b>	<b>3 354</b>	<b>10,8</b>
7041	General economic, commercial and labour affairs	34 196	34 414	218	1,6
7042	Agriculture, forestry, fishing and hunting	23 960	21 818	-2 142	1,0
7043	Fuel and energy	55 889	61 054	5 165	2,9
7044	Mining, manufacturing and construction	8 966	7 675	-1 291	0,4
7045	Transport	86 969	91 228	4 259	4,3
7046	Communications	3 214	2 348	-866	0,1
7047	Other industries	6 447	4 732	-1 715	0,2
7048	R&D Economic affairs	3 906	3 631	-275	0,2
7049	Economic affairs n.e.c.	0	0	0	0,0
<b>705</b>	<b>Environmental protection</b> <b>e</b>	<b>15 060</b>	<b>13 445</b>	<b>-1 615</b>	<b>0,6</b>
<b>706</b>	<b>Housing and community amenities</b> <b>f</b>	<b>69 251</b>	<b>64 153</b>	<b>-5 098</b>	<b>3,0</b>
<b>707</b>	<b>Health</b> <b>g</b>	<b>226 318</b>	<b>252 031</b>	<b>25 713</b>	<b>12,0</b>
<b>708</b>	<b>Recreation, culture and religion</b> <b>h</b>	<b>47 248</b>	<b>41 646</b>	<b>-5 602</b>	<b>2,0</b>
<b>709</b>	<b>Education</b> <b>i</b>	<b>391 758</b>	<b>397 262</b>	<b>5 504</b>	<b>18,9</b>
<b>710</b>	<b>Social protection</b> <b>j</b>	<b>285 991</b>	<b>370 022</b>	<b>84 031</b>	<b>17,6</b>
<b>70</b>	<b>Total consolidated general government expenditure cash flows for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j)</b> <b>k</b>	<b>1 964 646</b>	<b>2 104 262</b>	<b>139 616</b>	<b>100,0</b>

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

**Figure 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\*\***

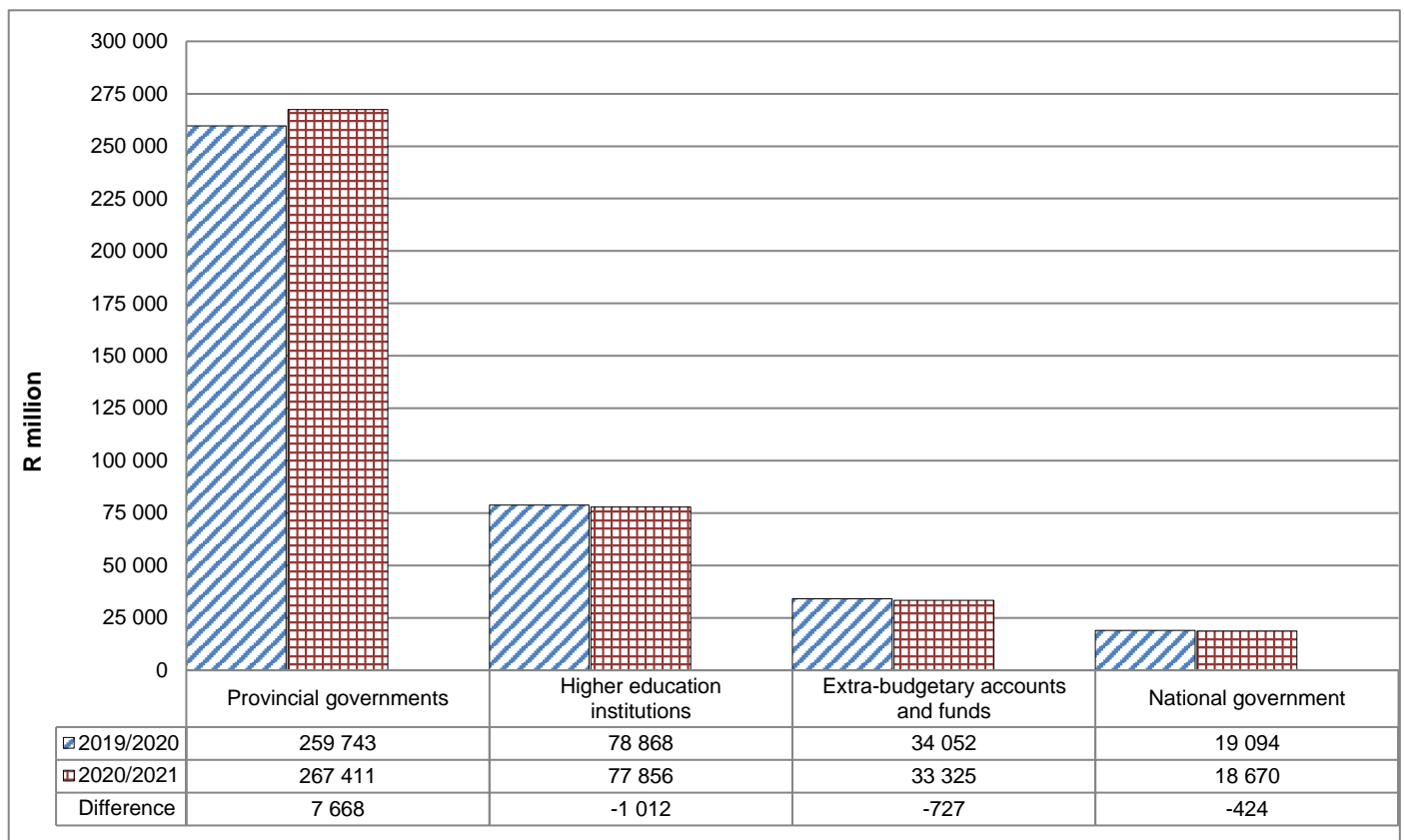


\* Some of the figures have been revised since the previous publication.

\*\* 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 R2 104 262 million, with general public services spending the highest amount (R507 046 million), followed by education (R397 262 million), social protection (R370 022 million), health (R252 031 million) and economic affairs (R226 900 million).

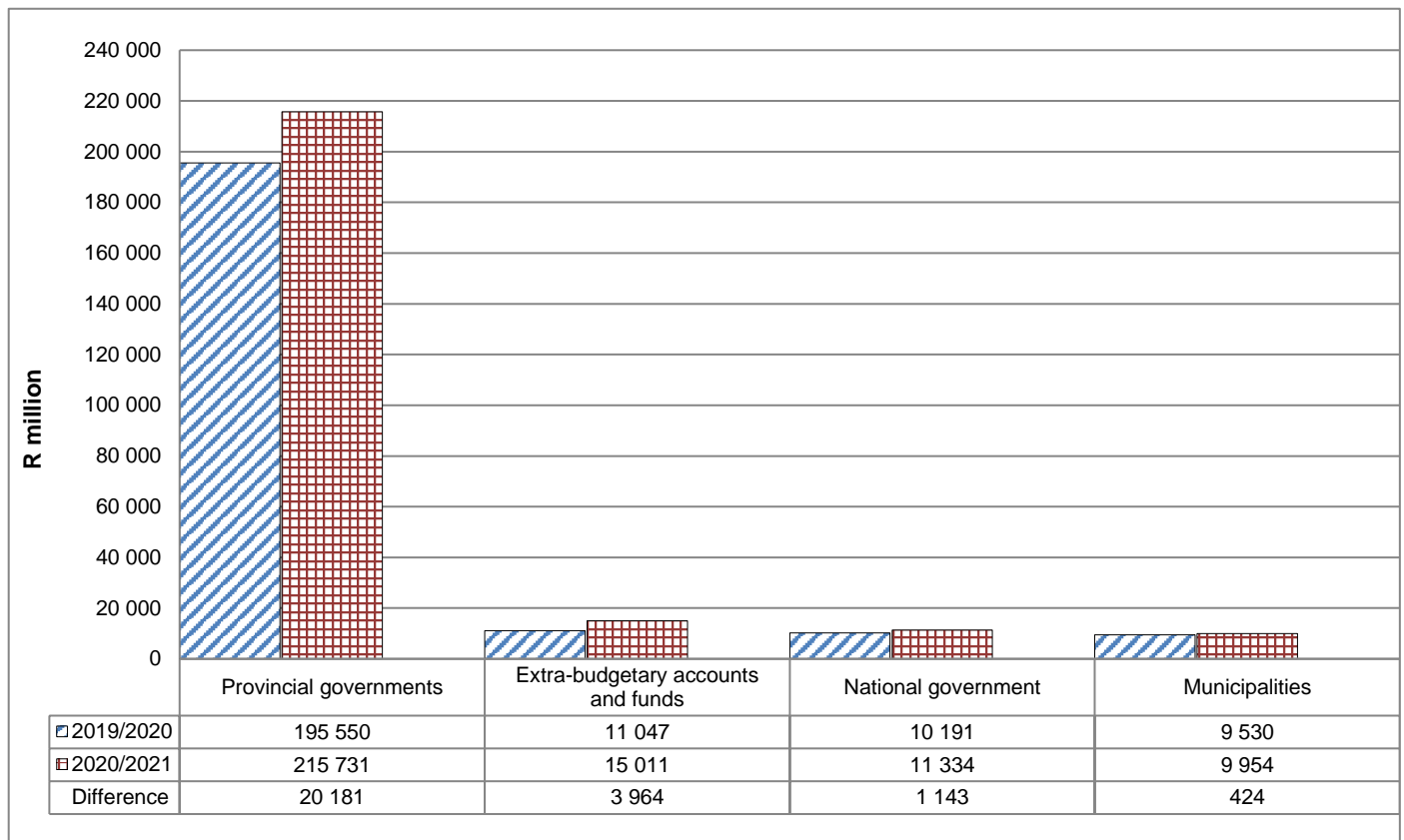
**Figure 5 – Spending on education by type of general government institution for the 2019/2020\* and 2020/2021 fiscal years\*\***



\* 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 5 shows general government expenditure on education. The total for the 2020/2021 fiscal year was R397 262 million, with provincial governments spending the highest amount (R267 411 million), followed by higher education institutions (R77 856 million), extra-budgetary accounts and funds (R33 325 million) and national government (R18 670 million).

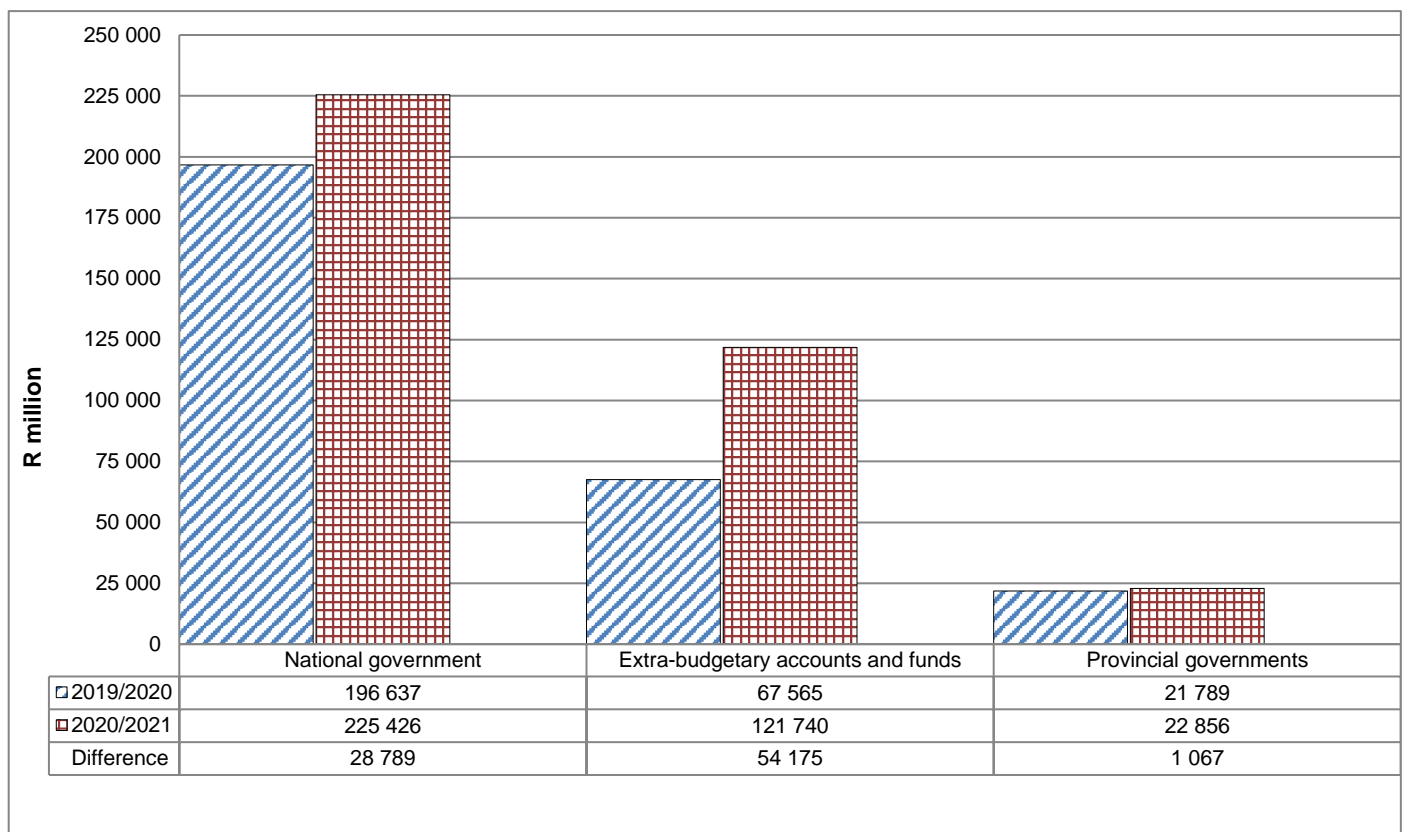
**Figure 6 – Spending on health by type of general government institution for the 2019/2020\* and 2020/2021 fiscal years\*\***

\* 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 6 shows general government expenditure on health. The total for the 2020/2021 fiscal year was R252 031 million, with provincial governments spending the largest amount (R215 731 million), followed by extra-budgetary accounts and funds (R15 011 million), national government (R11 334 million) and municipalities (R9 954 million).

**Figure 7 – Spending on social protection by type of general government institution 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 7 shows general government expenditure on social protection. The total for the 2020/2021 fiscal year was R370 022 million, with national government spending the highest amount (R225 426 million), followed by extra-budgetary accounts and funds (R121 740 million) and provincial governments (R22 856 million).



**Table D – Contribution of the different types of general government institutions to the total consolidated expenditure cash flows for operating activities and purchases of non-financial assets by general government for the 2019/2020 and 2020/2021 fiscal years (summary)<sup>1</sup>**

Type of general government institution	R million			% of total cash payments	
	2019/2020 <sup>2</sup>	2020/2021	Difference between 2019/2020 and 2020/2021	2019/2020	2020/2021
National government	826 313	906 693	80 379	42,1	43,1
Provincial government	595 027	612 607	17 580	30,3	29,1
Extra-budgetary accounts and funds	258 779	298 694	39 915	13,2	14,2
Municipalities	205 660	208 412	2 752	10,5	9,9
Higher education institutions	78 868	77 856	-1 012	4,0	3,7
<b>Total expenditure</b>	<b>1 964 646</b>	<b>2 104 262</b>	<b>139 616</b>	<b>100,0</b>	<b>100,0</b>

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

<sup>2</sup> Revised since the previous publication.

**Sources:**

- (i) P9101 *Capital expenditure by the public sector for 2020 and 2021*
- (ii) P9102 *Financial statistics of extra-budgetary accounts and funds 2020/2021*
- (iii) P9103.1 *Financial statistics of higher education institutions 2020 and 2021*
- (iv) P9114 *Financial census of municipalities June 2020 and June 2021*
- (v) P9119.3 *Financial statistics of national government 2020/2021*
- (vi) P9121 *Financial statistics of provincial government 2020/2021*

**Remarks on the figures in Table D**

The increase of R80 379 million in the expenditure of national government was mainly due to capital transfers paid to public corporations, payments of social grants to households and interest paid on public debt.

The increase of R39 915 million in the expenditure of extra-budgetary accounts and funds was mainly due to higher claims paid to households by the Unemployment Insurance Fund and compensation of employees.

The increase of R17 580 million in the expenditure of provincial governments was mainly due to increases in cash payments for purchases of goods and services and compensation of employees.

The increase of R2 752 million in the expenditure of municipalities was mainly due to increases in cash payments for compensation of employees.

The decrease of R1 012 million in the expenditure of higher education institutions was mainly due to decreased cash payments for purchases of goods and services.

**Risenga Maluleke**  
**Statistician-General**

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

<b>GFS 2014 code</b>	<b>Economic classification</b>	<b>R million</b>
<b>1</b>	<b>Revenue cash flows</b>	<b>1 563 758</b>
11	Taxes	1 363 688
12	Social contributions	26 823
13	Grants	2 217
14	Other receipts	171 030

\* 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							
<b>70</b>	<b>GENERAL GOVERNMENT SERVICES</b>	<b>765 177</b>	<b>357 745</b>	<b>247 248</b>	<b>26 222</b>	<b>71 228</b>	<b>335 137</b>	<b>180 028</b>	<b>1 982 785</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>87 810</b>	<b>72 240</b>	<b>240 914</b>	<b>894</b>	<b>65 518</b>	<b>208</b>	<b>4 759</b>	<b>472 343</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	65 761	41 131	8 755	0	65 290	83	3 535	184 555
7012	Foreign economic aid	0	0	0	0	228	0	0	228
7013	General services	18 440	25 361	1	0	0	125	205	44 132
7014	Basic research	1 638	3 487	1	894	0	0	989	7 009
7015	R&D General public services	63	744	0	0	0	0	0	807
7016	General public services n.e.c.	1 908	1 077	1	0	0	0	30	3 016
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	0	0	0	0
<b>702</b>	<b>DEFENCE</b>	<b>33 379</b>	<b>13 383</b>	<b>0</b>	<b>0</b>	<b>22</b>	<b>130</b>	<b>930</b>	<b>47 845</b>
7021	Military defence	28 697	12 250	0	0	22	130	930	42 030
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.	4 682	1 112	0	0	0	0	0	5 794
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>131 654</b>	<b>30 685</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>2 085</b>	<b>1 392</b>	<b>165 828</b>
7031	Police services	92 428	18 550	4	0	0	1 131	514	112 629
7032	Fire protection services	4 464	380	4	0	0	0	4	4 853
7033	Law courts	15 717	4 991	2	0	0	175	818	21 704
7034	Prisons	16 576	5 976	1	0	0	778	44	23 376
7035	R&D Public order and safety	75	122	0	0	0	1	0	198
7036	Public order and safety n.e.c.	2 394	665	0	0	0	0	11	3 069

\* 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							
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>34 309</b>	<b>45 928</b>	<b>3 532</b>	<b>22 014</b>	<b>5 687</b>	<b>213</b>	<b>99 556</b>	<b>211 240</b>
7041	General economic, commercial and labour affairs	8 676	6 573	14	744	5 687	16	10 805	32 516
7042	Agriculture, forestry, fishing and hunting	10 627	6 375	9	74	0	113	3 038	20 234
7043	Fuel and energy	733	488	1	859	0	2	58 953	61 036
7044	Mining, manufacturing and construction	1 570	3 805	0	1 236	0	4	905	7 521
7045	Transport	8 418	23 749	3 505	18 602	0	67	25 442	79 783
7046	Communication	689	1 120	1	492	0	5	3	2 310
7047	Other industries	1 651	2 582	1	6	0	3	85	4 327
7048	R&D Economic affairs	1 944	1 238	0	0	0	4	326	3 513
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>6 089</b>	<b>5 527</b>	<b>29</b>	<b>837</b>	<b>0</b>	<b>17</b>	<b>133</b>	<b>12 631</b>
7051	Waste management	260	283	0	463	0	1	43	1 050
7052	Waste water management	0	0	0	373	0	0	0	373
7053	Pollution abatement	256	99	0	0	0	1	2	358
7054	Protection of biodiversity and landscape	5 258	4 846	29	1	0	15	83	10 232
7055	R&D Environmental protection	136	234	0	0	0	0	2	372
7056	Environmental protection n.e.c.	179	65	0	0	0	1	3	247
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>16 093</b>	<b>16 931</b>	<b>1 898</b>	<b>624</b>	<b>0</b>	<b>38</b>	<b>19 469</b>	<b>55 053</b>
7061	Housing development	5 047	5 085	36	0	0	17	15 677	25 863
7062	Community development	7 496	5 295	106	0	0	10	2 687	15 593
7063	Water supply	3 356	6 273	1 757	624	0	11	1 087	13 108
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	194	278	0	0	0	0	17	489
7066	Housing and community amenities n.e.c.	0	0	0	0	0	0	0	0

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

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

GFS 2014 code	Functional classification	Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 – 28)
		R million							
<b>707</b>	<b>HEALTH</b>	<b>151 063</b>	<b>78 309</b>	<b>77</b>	<b>0</b>	<b>0</b>	<b>658</b>	<b>3 626</b>	<b>233 733</b>
7071	Medical products, appliances and equipment	86	102	0	0	0	0	0	189
7072	Outpatient services	5 761	1 920	1	0	0	11	20	7 712
7073	Hospital services	91 181	34 843	69	0	0	455	1 765	128 313
7074	Public health services	47 694	27 635	7	0	0	187	1 819	77 342
7075	R&D Health	4 528	8 663	0	0	0	0	12	13 204
7076	Health n.e.c.	1 814	5 146	0	0	0	5	9	6 974
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>19 853</b>	<b>7 857</b>	<b>51</b>	<b>286</b>	<b>0</b>	<b>64</b>	<b>4 340</b>	<b>32 452</b>
7081	Recreational and sporting services	7 346	3 189	21	16	0	9	1 580	12 161
7082	Cultural services	11 967	4 228	30	148	0	53	807	17 233
7083	Broadcasting and publishing services	128	105	0	123	0	0	536	892
7084	Religious and other community services	303	245	0	0	0	0	1 412	1 960
7085	R&D Recreation, culture and religion	17	67	0	0	0	1	5	89
7086	Recreation, culture and religion n.e.c.	91	23	0	0	0	1	0	116
<b>709</b>	<b>EDUCATION</b>	<b>265 485</b>	<b>76 152</b>	<b>615</b>	<b>1 568</b>	<b>0</b>	<b>1 507</b>	<b>37 553</b>	<b>382 881</b>
7091	Pre-primary and primary education	104 578	12 967	1	952	0	657	132	119 286
7092	Secondary education	76 878	11 816	0	617	0	592	46	89 949
7093	Post-secondary non-tertiary education	12 361	6 140	1	0	0	33	255	18 790
7094	Tertiary education	46 495	20 280	569	0	0	0	36 052	103 397
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	57	29	0	0	0	0	15	102
7098	Education n.e.c.	25 116	24 920	44	0	0	225	1 053	51 357

\* 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							
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>19 443</b>	<b>10 732</b>	<b>119</b>	<b>0</b>	<b>0</b>	<b>330 215</b>	<b>8 269</b>	<b>368 779</b>
7101	Sickness and disability	1 358	592	34	0	0	27 393	520	29 896
7102	Old age	602	292	1	0	0	86 054	1 011	87 961
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	3 386	582	0	0	0	93 832	4 547	102 346
7105	Unemployment	1 488	1 175	0	0	0	66 522	0	69 185
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	1 792	514	0	0	0	3	928	3 238
7108	R&D Social protection	270	155	0	0	0	2	1	427
7109	Social protection n.e.c.	10 546	7 422	84	0	0	56 410	1 263	75 725

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

**Table 3 – Economic and functional classification of cash 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				
<b>70</b>	<b>GENERAL GOVERNMENT SERVICES</b>	<b>120 170</b>	<b>0</b>	<b>80</b>	<b>1 227</b>	<b>121 477</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>34 580</b>	<b>0</b>	<b>4</b>	<b>120</b>	<b>34 703</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	29 284	0	3	82	29 369
7012	Foreign economic aid	0	0	0	0	0
7013	General services	4 513	0	0	36	4 550
7014	Basic research	226	0	0	0	226
7015	R&D General public services	0	0	0	0	0
7016	General public services n.e.c.	556	0	0	1	557
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
<b>702</b>	<b>DEFENCE</b>	<b>2 480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2 480</b>
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.	376	0	0	0	376
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>15 569</b>	<b>0</b>	<b>1</b>	<b>34</b>	<b>15 604</b>
7031	Police services	9 935	0	1	20	9 956
7032	Fire protection services	2 895	0	0	8	2 903
7033	Law courts	858	0	0	1	859
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.	1 552	0	0	4	1 557

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

**Table 3 – Economic and functional classification of cash 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	15 357	0	0	304	15 661
7041	General economic, commercial and labour affairs	1 897	0	0	1	1 898
7042	Agriculture, forestry, fishing and hunting	1 370	0	0	213	1 583
7043	Fuel and energy	18	0	0	0	18
7044	Mining, manufacturing and construction	153	0	0	1	154
7045	Transport	11 357	0	0	88	11 445
7046	Communication	39	0	0	0	39
7047	Other industries	405	0	0	0	405
7048	R&D Economic affairs	119	0	0	0	119
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	807	0	0	7	814
7051	Waste management	82	0	0	0	82
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	32	0	0	0	33
7054	Protection of biodiversity and landscape	649	0	0	7	656
7055	R&D Environmental protection	16	0	0	0	16
7056	Environmental protection n.e.c.	27	0	0	0	27
706	HOUSING AND COMMUNITY AMENITIES	8 425	0	1	675	9 100
7061	Housing development	1 414	0	0	663	2 077
7062	Community development	4 680	0	0	12	4 693
7063	Water supply	2 328	0	0	0	2 328
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	2	0	0	0	2
7066	Housing and community amenities n.e.c.	0	0	0	0	0

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



**Table 3 – Economic and functional classification of cash 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	18 287	0	0	10	18 298
7071	Medical products, appliances and equipment	3	0	0	0	3
7072	Outpatient services	1 207	0	0	0	1 207
7073	Hospital services	8 845	0	0	0	8 845
7074	Public health services	6 627	0	0	10	6 637
7075	R&D Health	443	0	0	0	443
7076	Health n.e.c.	1 163	0	0	0	1 163
708	RECREATION, CULTURE AND RELIGION	9 078	0	74	42	9 194
7081	Recreational and sporting services	3 938	0	70	28	4 036
7082	Cultural services	5 099	0	4	14	5 116
7083	Broadcasting and publishing services	5	0	0	0	5
7084	Religious and other community services	32	0	0	0	32
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	3	0	0	0	3
709	EDUCATION	14 345	0	0	36	14 381
7091	Pre-primary and primary education	552	0	0	0	552
7092	Secondary education	260	0	0	0	260
7093	Post-secondary non-tertiary education	39	0	0	0	39
7094	Tertiary education	6 307	0	0	11	6 319
7095	Education not definable by level	0	0	0	0	0
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	5	0	0	0	5
7098	Education n.e.c.	7 182	0	0	25	7 207

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

**Table 3 – Economic and functional classification of cash 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				
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>1 243</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1 243</b>
7101	Sickness and disability	52	0	0	0	52
7102	Old age	3	0	0	0	3
7103	Survivors	0	0	0	0	0
7104	Family and children	92	0	0	0	92
7105	Unemployment	372	0	0	0	372
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	54	0	0	0	54
7108	R&D Social protection	6	0	0	0	6
7109	Social protection n.e.c.	666	0	0	0	666

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

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

<b>GFS 2014 code</b>	<b>Economic classification</b>	<b>R million</b>
<b>31</b>	<b>Sales of non-financial assets</b>	<b>1 194</b>
311	Fixed assets	1 187
312	Inventories	0
313	Valuables	0
314	Non-produced assets	8

\*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)**

<b>GFS 2014 code</b>	<b>Economic classification</b>	<b>R million</b>
<b>32</b>	<b>Net acquisition of assets other than cash</b>	<b>-53 266</b>
321	Domestic	-52 698
322	Foreign	-568

\*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)**

<b>GFS 2014 code</b>	<b>Economic classification</b>	<b>R million</b>
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>608 665</b>
331	Domestic	524 706
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=P9119.4&sitem=publications>

## Tables

<b>Table 1</b>	Economic classification of revenue cash flows from operating activities for the 2020/2021 fiscal year
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## Explanatory notes

### Introduction

This statistical release includes economic and functional classifications of the transactions of consolidated general government for the 2020/2021 fiscal year. General government refers to those government institutions 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 different levels of general government institutions are national government departments; provincial government departments; extra-budgetary accounts and funds of the national and provincial governments; higher education institutions; and municipalities (non-trading services).

### Methodology

The published financial statistical releases of the different levels of general government were used. The transactions of consolidated general government are classified economically and functionally according to GFSM 2014. This statistical release eliminates intergovernmental transactions between general government institutions (i.e. grants, professional and special services, interest, compulsory fees received and paid between the general government institutions). 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 years-end to the fiscal year ending on 31 March.

### Disaggregated data

Disaggregated data (Tables 1 to 10) are on the Stats SA website. Internal transactions between the levels of general government institutions are eliminated in the tables.

### Scope of the financial statistics of consolidated general governments

The following statistical releases were used:

- *Financial statistics of national government 2020/2021* (statistical release P9119.3) published on 30 June 2022;
- *Financial census of municipalities for the year ended 30 June 2020* (statistical release P9114) published on 29 July 2021 and *Financial census of municipalities for the year ended 30 June 2021* (statistical release P9114), published on 28 July 2022;
- *Financial statistics of extra-budgetary accounts and funds 2020/2021* (statistical release P9102) published on 31 August 2022;
- *Financial statistics of provincial government 2020/2021* (statistical release P9121) published on 29 September 2022;
- *Financial statistics of higher education institutions 2020 and 2021* (statistical release P9103.1), 2020 published on 28 October 2021 and 2021 published on 27 October 2022; and
- *Capital expenditure by the public sector for 2021* (statistical release P9101) published on 27 October 2022.

**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. The functional codes used in the tables are based on the functional codes used in the GFSM 2014 of the IMF.

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

- **General public services**

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

- **Defence**

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

- **Public order and safety**

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

- **Economic affairs**

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

- **Environmental protection**

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

- **Housing and community amenities**

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

- **Health**

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 10) also include tables in which government consumption expenditure is split into individual and collective services (see Table 7 as listed in Annexure A, p.27). 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.27). These categories are recommended by the 2008 System of National Accounts (SNA).



<b>Comparability with the previous year</b>	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).																									
<b>The Public Sector Classification Committee (PSCC)</b>	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.																									
<b>Related publications</b>	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>P9119.3</td><td><i>Financial statistics of national 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>	P9119.3	<i>Financial statistics of national government; and</i>	P9121	<i>Financial statistics of provincial government.</i>										
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<b>Revisions</b>	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, C and D. Revisions are due to improved classification of data and additional information becoming available after initial publication.																									

## Glossary of selected variables

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

<b>Financial assets</b>	Financial assets consist of financial claims which entitles one unit (the owner of the asset, i.e. the creditor) to receive one or more payments from a second unit (the debtor) according to the terms and conditions specified in a contract between the two units.
<b>Financial public corporations</b>	Units primarily engaged in both incurring liabilities and acquiring financial assets in the market. Note: Financial institutions may be entirely or mainly owned and/or controlled by the government in which case they are regarded as public financial institutions. It is the prime function of public financial institutions to act as intermediaries.
<b>Fixed assets</b>	Fixed assets are produced assets that are used repeatedly or continuously in production processes for more than one year.
<b>Functional classification</b>	Classification of expenditure according to the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources by government in order to promote various services and objectives rendered to the community.
<b>GFS Manual (2014)</b>	The manual describes an integrated statistical system that is harmonised, to the extent possible, with the 2008 edition of the System of National Accounts (2008 SNA). The GFSM 2014 is intended to be a reference volume describing the GFS system. The GFSM 2014 provides a harmonised systematic basis for reporting and analysing government finances.
<b>Government consumption expenditure</b>	Expenditure on all goods and services which are used (without further transformation) by government units for the direct satisfaction of individual needs or wants or the collective needs of members of the community.
<b>Grants</b>	Grants are non-compulsory current or capital transfers from one government unit to another government unit or an international organisation. Current grants are those made for purposes of current expense and are not linked to or conditional on the acquisition of an asset by the recipient. Capital grants involve the acquisition of assets by the recipient.
<b>Higher education</b>	All learning programmes leading to qualifications higher than grade 12 or its equivalent in terms of the National Qualifications Framework as contemplated in the South African Qualification Authority Act, 1995 (Act No. 58 of 1995), including tertiary education as contemplated in schedule 4 of the Constitution.
<b>Higher education institutions</b>	Any institution providing higher education on full-time, part-time or distance basis, and which is (a) merged, established or deemed to be established as a public higher education institution under this Act; (b) declared as a public higher education institution under this Act; or (c) registered or [conditionally] provisionally registered as a private higher education institution. See Higher Education Act as amended (Section 1 of Act No. 63, 2002).
<b>Households</b>	Individuals or a small group of persons who share the same living accommodation, pool some or all of their income and wealth, and consume certain types of goods and services collectively.
<b>Individual services</b>	Community and social services, such as education, health and welfare, rendered to individuals or a small group of persons.
<b>Information, computer, and telecommunications</b>	Consists of devices using electronic controls and also the electronic components forming part of these devices. Examples are products that form part of computing machinery and parts and accessories thereof, television and radio transmitters, television, video, and digital cameras, and telephone sets.
<b>Intellectual property products</b>	Intellectual property products are the result of research, development, investigation, or innovation leading to knowledge that the developers can market or use to their own benefit in production for which the use of the knowledge is restricted by means of legal or other protection.

<b>Inventories</b>	Consist of goods and services held by producers for sale, use in production, or other use at a later date.
<b>Land improvements</b>	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.
<b>Liability</b>	An obligation to provide economic benefits to the units holding the corresponding financial responsibility.
<b>Machinery and equipment</b>	Machinery and equipment include motor vehicles, ships, aircraft, equipment and furniture. Military expenditure on machinery and equipment which could be used for civilian purposes is included.
<b>Machinery and equipment not elsewhere classified</b>	This category includes all machinery and equipment not classified in any of the other machinery and equipment categories. Types of assets that would be included are general and special purpose machinery; office and accounting equipment; electrical machinery; medical appliances; precision and optical instruments; furniture; watches and clocks; musical instruments; and sports goods. It also includes paintings, sculptures, other works of art or antiques and other collections of considerable value that are owned and displayed for the purpose of producing museum and similar services.
<b>Modified cash basis accounting</b>	This method recognises revenues in the period they become available and measurable, and recognises expenditures in the period the associated liability is incurred.
<b>Municipality</b>	A generic term describing the 'unit' of government in the local spheres responsible for local government in a geographically demarcated area and including district, local and metropolitan municipalities. Municipality as an institution consist of a municipal council (elected political representatives) and the municipal administration (appointed officials).
<b>National government</b>	It is the first level of government which controls a nation and has power to set and maintain foreign policy and the ability to collect taxes.
<b>Non-financial public corporations</b>	Government owned and/or controlled units, which sell industrial or commercial goods and services to the public on a large scale.
<b>Non-produced assets</b>	Non-produced assets consist of tangible assets and naturally occurring assets over which ownership is enforced. Naturally occurring assets include land, subsoil assets and other naturally occurring assets.
<b>Non-profit institutions serving households</b>	Non-profit institutions which are mainly engaged in non-market production and serve households.
<b>Other economic flows</b>	Changes in the volume or value of assets or liabilities that do not result from transactions.
<b>Other structures</b>	All structures other than buildings. Included are the following: highways, streets, roads, bridges, elevated highways, tunnels, railways, subways, airfield runways, sewers, waterways, harbours, dams, other waterworks, shafts, tunnels, other structures associated with mining subsoil assets, communication lines, power lines, pipelines, outdoor sport and recreation facilities.
<b>Provincial government</b>	It is the second level of government, between the national government and the municipalities. The powers of the provincial governments are circumscribed by the national constitution.
<b>Revenue</b>	An increase in net worth resulting from a transaction.

<b>Social benefits</b>	Social benefits are transfers in cash or in kind to protect the entire population or specific segment of it against certain social risks.
<b>Social contributions</b>	Social contributions are actual receipt from either employer on behalf of their employee or from employee, self-employed, or non-employed persons on their own behalf that secure entitlement to social benefits for their contributors, their dependents or their survivors.
<b>Statutory appropriations</b>	Statutory appropriations are amounts appropriated to be spent in terms of statutes and not requiring appropriation by vote.
<b>Subsidies</b>	Subsidies are current unrequited payments that government units pay to enterprises on the basis of levels of their production activities or the quantities or values of the goods and services that they produce, sell, export or import. Subsidies may be designed to influence levels of production, prices at which outputs are sold, or the remuneration of the enterprises.
<b>Subsidies on production</b>	Payments made to resident enterprises as a consequence of engaging in production which 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.
<b>Subsidies on products</b>	Current unrequited payments that government units make to enterprises on the basis of quantities or values of the goods and services that they produce, sell, export or import.
<b>Tax revenue</b>	Tax revenue forms the dominant share of revenue for many government units and is composed of compulsory transfers to the general government sector.
<b>Transfer</b>	Is a transaction in which one institutional unit provides a good, service, or asset to another unit without receiving from the latter any good, service, or asset in return as a direct counterpart.
<b>Transport equipment</b>	Transport equipment consists of equipment for moving people and objects, including motor vehicles, trailers and semitrailers, ships, railway locomotives and rolling stock, aircraft, motorcycles, and bicycles.
<b>Valuables</b>	Valuables are produced goods of considerable value acquired and held primarily as a store of value and not used primarily for purposes of production or consumption.
<b>Value added tax</b>	A tax on goods or services collected in stages by enterprises but which is ultimately charged in full to the final purchasers.

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Forthcoming issues	Issue	Expected release date
	Financial statistics of consolidated general government for 2021/2022	November 2023

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