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Statistical release

P9121

Financial statistics of provincial government

2014/2015

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Please note that the Government Finance Statistics Manual (GFSM) 2001 classification methodology has been revised to GFSM 2014.

With effect from the next P9121 statistical release (for 2015/2016):

- a. Cash receipts from operating activities, cash payments for operating activities, non-financial assets and financing activities will be classified according to the GFSM 2014 with effect from the 2015/2016 fiscal year.
- b. Tables A and B will remain the same. However, the disaggregated tables will have more detailed information in terms of the GFSM 2014.

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Key findings

The net change in the stock of cash from provincial revenue funds and donor funds amounted to a cash surplus of R7 242 million for the 2014/2015 fiscal year.

Cash receipts from operating activities amounted to R461 765 million and cash payments for operating activities amounted to R422 256 million, resulting in a net cash inflow from operating activities of R39 509 million for the 2014/2015 fiscal year ended 31 March 2015. Purchases of non-financial assets amounted to R32 527 million and sales of non-financial assets amounted to R260 million, resulting in a net cash outflow from investments in non-financial assets of R32 267 million in 2014/2015 (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 R454 783 million from the provincial revenue funds and donor funds for the 2014/2015 fiscal year was education (R191 300 million, contributing 42,1%), followed by health (R137 410 million or 30,2%), economic affairs (R49 233 million or 10,8%), general public services (R23 983 million or 5,3%), housing and community amenities (R21 047 million or 4,6%), social protection (R15 524 million or 3,4%), recreation, culture and religion (R7 769 million or 1,7%), public order and safety (R5 216 million or 1,1%) and environmental protection (R3 302 million or 0,7%) (see Table B, p.11 and Figure 5, p.12).

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

Provincial revenue funds refer to the votes of the provincial governments and fixed statutory appropriations. Economic classification of expenditure is in general a measure of the nature and economic effect of government operations on the economy of a country. There are seven main economic classification categories of cash payments for operating activities: compensation of employees; purchases of goods and services; interest; subsidies; grants; social benefits; and other payments.

Cash receipts from operating activities increased by R31 874 million from R429 891 million in 2013/2014 to R461 765 million in 2014/2015. This increase was mainly due to an increase in grants received from national government.

The largest contributor to total cash receipts from operating activities for the 2014/2015 fiscal year was grants (R445 330 million), followed by taxes (R10 253 million) and other receipts (R6 182 million).

Cash payments for operating activities increased by R28 042 million from R394 214 million in 2013/2014 to R422 256 million in 2014/2015. The increase was mainly due to an increase in compensation of employees and purchases of goods and services.

The largest contributor to total cash payments for operating activities for the 2014/2015 fiscal year was compensation of employees (R272 750 million), followed by purchases of goods and services (R96 466 million), other payments (R32 853 million), grants paid (R10 348 million), subsidies (R7 615 million), social benefits (R2 200 million) and interest (R24 million) (see Table A, p.5 and Figure 1, p.6).

The increase of R18 091 million in compensation of employees from R254 659 million in 2013/2014 to R272 750 million in 2014/2015 was mainly due to increased payments by the KwaZulu-Natal, Gauteng and Limpopo provincial governments.

The increase of R6 000 million in purchases of goods and services from R90 466 million in 2013/2014 to R96 466 million in 2014/2015 was mainly due to increased payments by the Gauteng, Free State and Western Cape provincial governments.

The increase of R1 471 million in grants paid from R8 877 million in 2013/2014 to R10 348 million in 2014/2015 was mainly due to increased grants to extra-budgetary accounts and funds by the Limpopo and Western Cape provincial governments, as well as increased grants to municipalities by the Gauteng provincial government.

The increase of R1 465 million in other payments from R31 388 million in 2013/2014 to R32 853 million in 2014/2015 was mainly due to increased current transfers to households made by the Gauteng provincial government, as well as increased capital transfers to households made by the Gauteng and Mpumalanga provincial governments.

The increase of R602 million in social benefits from R1 598 million in 2013/2014 to R2 200 million in 2014/2015 was mainly due to increased payments for employer social benefits by the Eastern Cape, KwaZulu-Natal and Limpopo provincial governments.

The increase of R413 million in subsidies from R7 202 million in 2013/2014 to R7 615 million in 2014/2015 was mainly due to increased subsidy payments made by the Gauteng, North West and KwaZulu-Natal provincial governments to bus companies.

The decrease of R1 million in interest paid from R25 million in 2013/2014 to R24 million in 2014/2015 was mainly due to decreased interest payments made by the KwaZulu-Natal and Gauteng provincial governments.

The largest contributor to purchases of non-financial assets for the 2014/2015 fiscal year was fixed assets (R32 390 million), followed by non-produced assets (R131 million) and valuables (R6 million).

The increase of R1 737 million in purchases of non-financial assets from R30 790 million in 2013/2014 to R32 527 million in 2014/2015 was mainly due to increased payments on other structures by the Gauteng, KwaZulu-Natal and Western Cape provincial governments.

Table A – Economic classification of statement of sources and uses of cash of provincial government for the 2013/2014 and 2014/2015 fiscal years (summary)¹

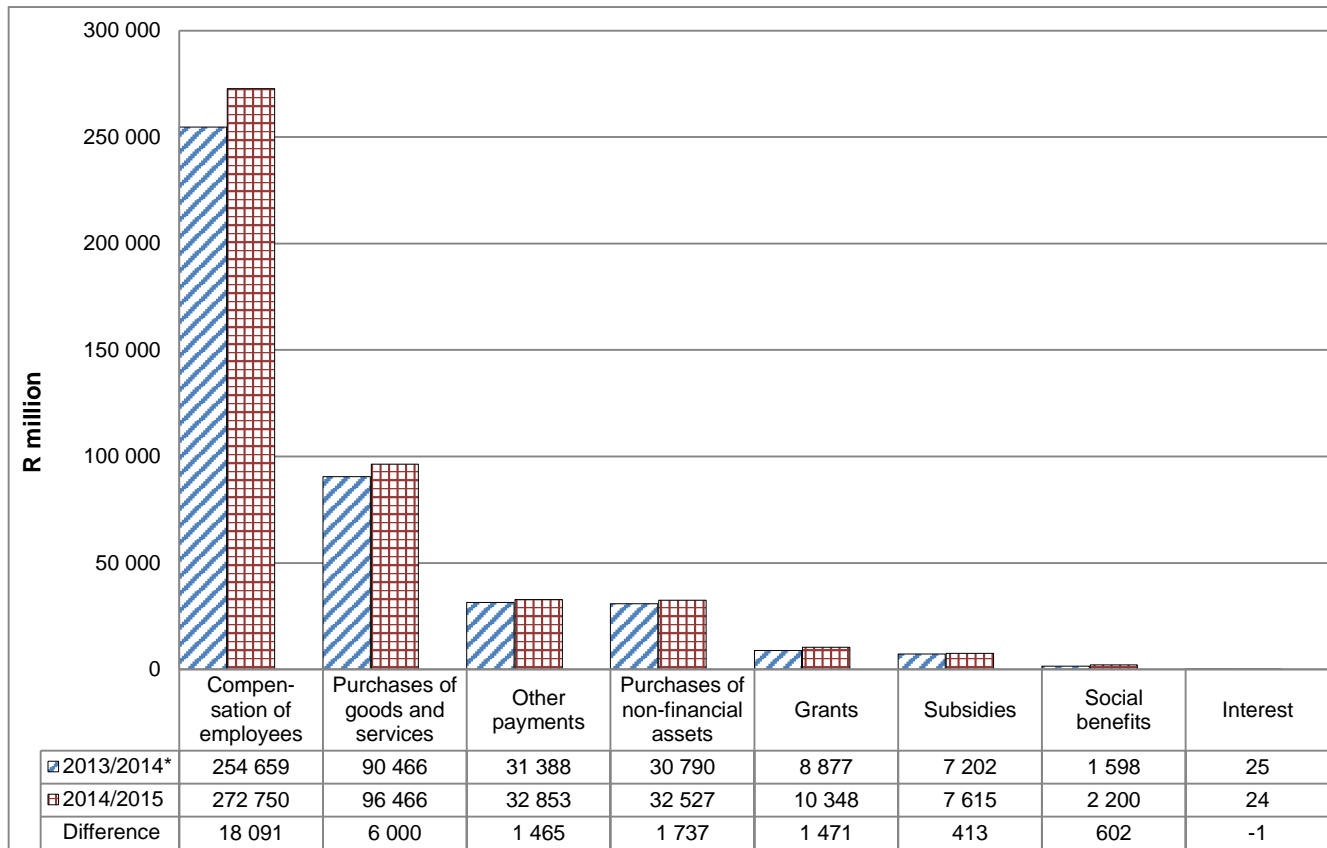
GFS 2001 codes	Economic classification of sources and uses of cash	2013/2014 ²	2014/2015	Change between 2013/2014 and 2014/2015
		R million	R million	R million
	Cash flows from operating activities:			
	Cash receipts from operating activities	a		
11	Taxes	429 891	461 765	31 874
12	Social contributions	9 271	10 253	982
13	Grants	0	0	0
14	Other receipts	415 731	445 330	29 599
		4 889	6 182	1 293
	Cash payments for operating activities	b		
21	Compensation of employees	394 214	422 256	28 042
22	Purchases of goods and services	254 659	272 750	18 091
24	Interest	90 466	96 466	6 000
25	Subsidies	25	24	-1
26	Grants	7 202	7 615	413
27	Social benefits	8 877	10 348	1 471
28	Other payments	1 598	2 200	602
		31 388	32 853	1 465
	<i>Net cash flow from operating activities: (outflow)/ inflow</i>	(a-b)=c		
		35 677	39 509	3 832
	Cash flows from investments in non-financial assets:			
	Purchases of non-financial assets ³	d		
611	Fixed assets	30 790	32 527	1 737
612	Inventories	30 698	32 390	1 692
613	Valuables	0	0	0
614	Non-produced assets	7	6	-1
		85	131	46
	Sales of non-financial assets	e		
311	Fixed assets	113	260	147
312	Inventories	105	254	149
313	Valuables	0	0	0
314	Non-produced assets	0	0	0
		8	5	-3
	<i>Net cash flow from investments in non-financial assets: (outflow)/ inflow</i>	(e-d)=f		
		-30 677	-32 267	
	CASH SURPLUS/ (DEFICIT)	(c+f)=g		
		5 000	7 242	
	Cash flows from financing activities:			
	Net acquisition of financial assets other than cash: cash outflow/ (inflow)	h		
321	Domestic	0	0	
322	Foreign	0	0	
	Net incurrence of liabilities: cash (outflow)/ inflow	i		
331	Domestic	0	0	
332	Foreign	0	0	
	<i>Net cash flow from financing activities: (outflow)/ inflow</i>	(i-h)=j		
		0	0	
99999	NET CHANGE IN THE STOCK OF CASH	(g+j)=k		
		5 000	7 242	

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

² Revised since the previous publication.

³ See Figure 4 for the split of purchases of non-financial assets.

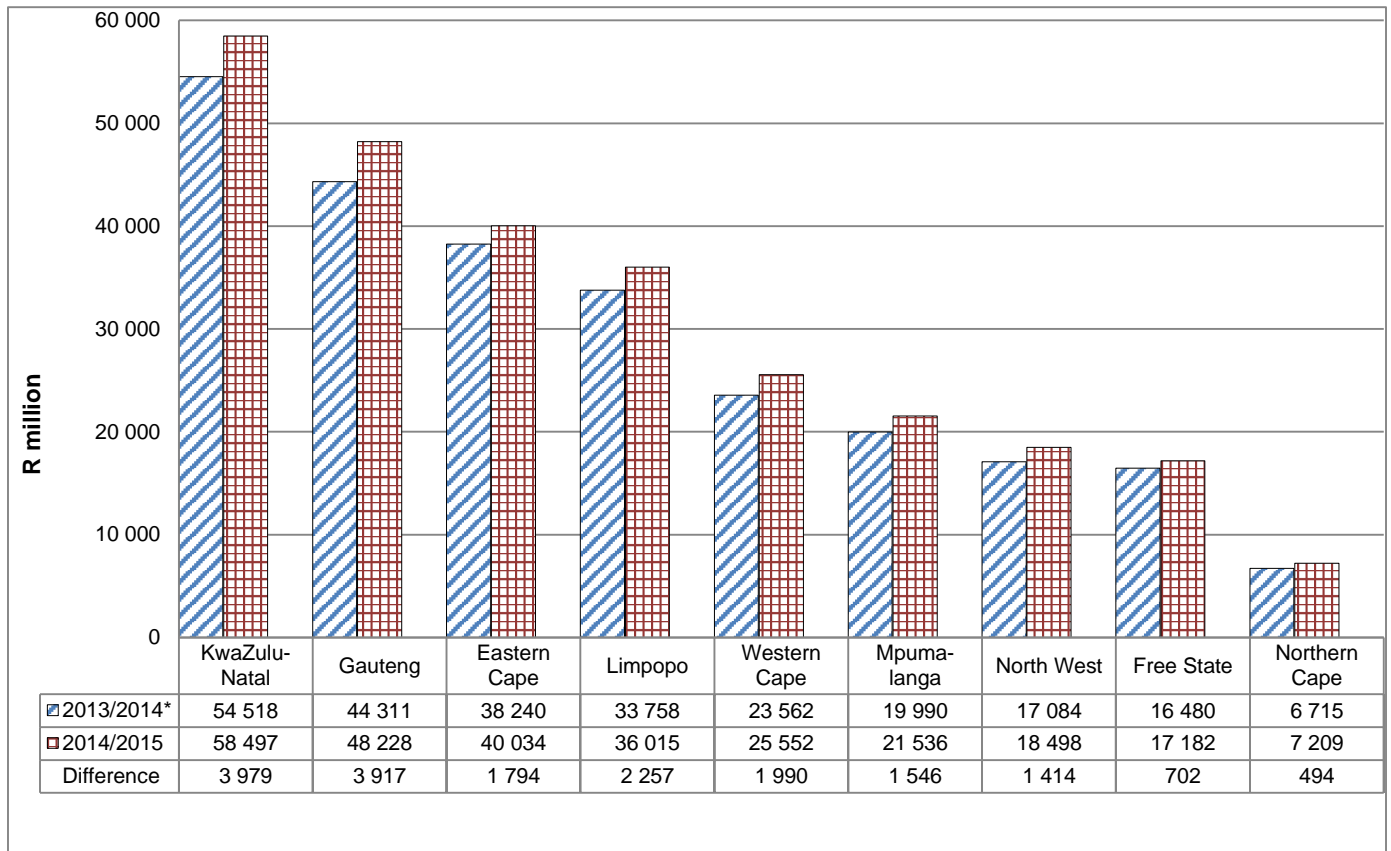
Figure 1 – Economic classification of cash payments for operating activities and purchases of non-financial assets for the 2013/2014 and 2014/2015 fiscal years



*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 for the 2013/2014 and 2014/2015 fiscal years. Compensation of employees accounted for the largest proportion of the expenditure (R272 750 million in 2014/2015), followed by purchases of goods and services (R96 466 million), other payments (R32 853 million) and purchases of non-financial assets (R32 527 million).

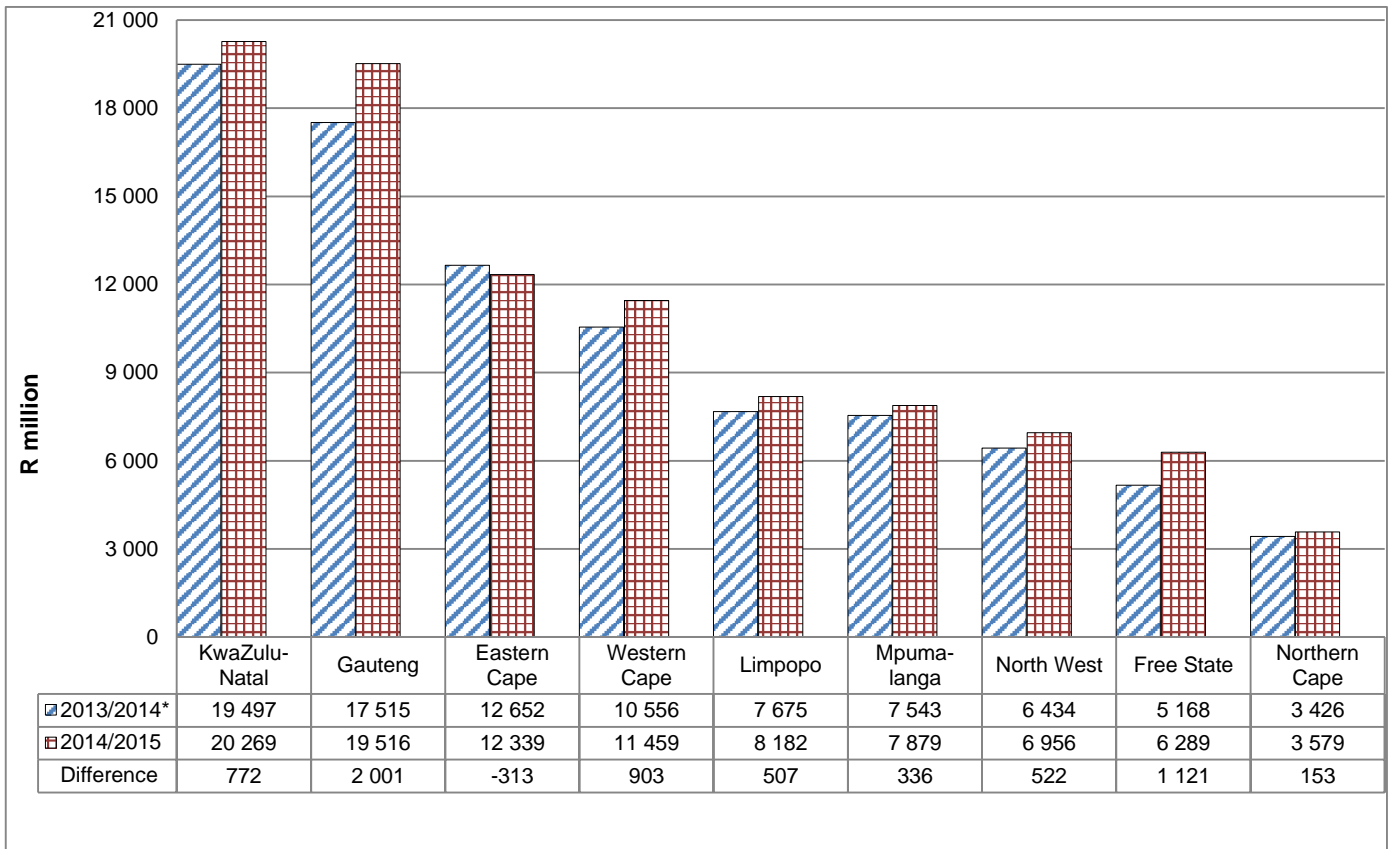
Figure 2 – Compensation of employees of the individual provincial governments for the 2013/2014 and 2014/2015 fiscal years



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

The total provincial government expenditure on compensation of employees for the 2014/2015 fiscal year was R272 750 million. Figure 2 shows that the KwaZulu-Natal provincial government accounted for the largest proportion of this expenditure (R58 497 million), followed by Gauteng (R48 228 million) and Eastern Cape (R40 034 million). The Northern Cape provincial government's expenditure on compensation of employees was the lowest (R7 209 million) (see Annexure A, p. 25).

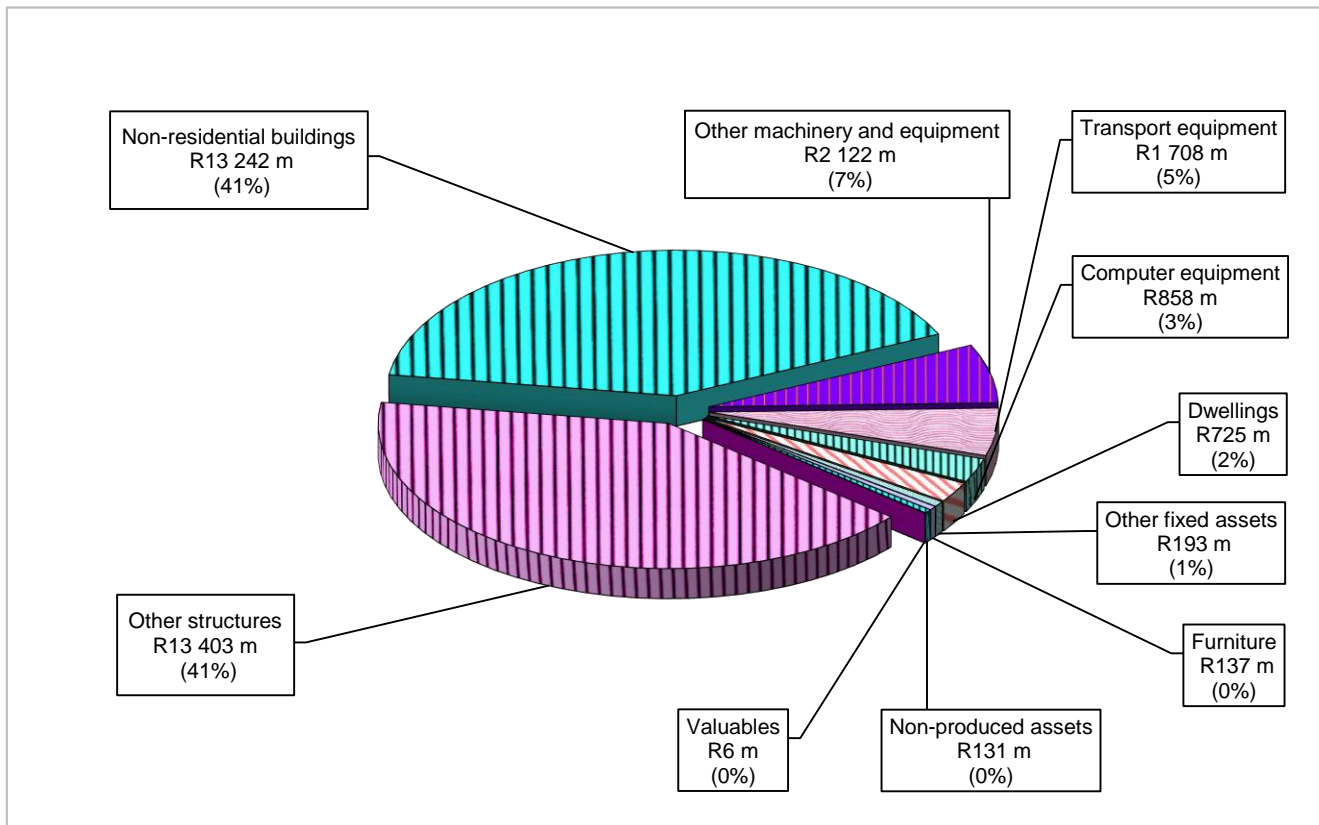
Figure 3 – Purchases of goods and services of the individual provincial governments for the 2013/2014 and 2014/2015 fiscal years



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

The total purchases of goods and services by provincial government for the 2014/2015 fiscal year was R96 466 million. Figure 3 shows that the KwaZulu-Natal provincial government accounted for the largest proportion of this expenditure (R20 269 million), followed by Gauteng (R19 516 million) and Eastern Cape (R12 339 million). The Northern Cape provincial government's expenditure on purchases of goods and services was the lowest (R3 579 million) (see Annexure A, p. 25).

Figure 4 – Economic classification of cash payments for purchases of non-financial assets for the 2014/2015 fiscal year¹



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

Figure 4 shows the economic classification of payments for purchases of non-financial assets for the 2014/2015 fiscal year. The total was R32 527 million, with the largest contributors being other structures (R13 403 million or 41%), non-residential buildings (R13 242 million or 41%), and other machinery and equipment (R2 122 million or 7%).

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

Functional classification of cash payments 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 B, page 11. There are ten main categories of functional classification of cash payments for operating activities and purchases of non-financial assets: general public services; defence; public order and safety; economic affairs; environmental protection; housing and community amenities; health; recreation, culture and religion; education; and social protection.

Total cash payments for operating activities and purchases of non-financial assets (functionally classified) from the provincial revenue funds and donor funds increased by R29 779 million from R425 004 million in 2013/2014 to R454 783 million in the 2014/2015 fiscal year (Table B, p.11).

The increase of R10 317 million in cash payments for health from R127 093 million in 2013/2014 to R137 410 million in 2014/2015 was mainly due to increased spending on health services by the Gauteng, KwaZulu-Natal and Western Cape provincial governments.

The increase of R10 206 million in cash payments for education from R181 094 million in 2013/2014 to R191 300 million in 2014/2015 was mainly due to increased spending on education by the Gauteng, KwaZulu-Natal and Limpopo provincial governments.

The increase of R2 937 million in cash payments for economic affairs from R46 296 million in 2013/2014 to R49 233 million in 2014/2015 was mainly due to increased spending on transport by the KwaZulu-Natal, Limpopo, Western Cape and Gauteng provincial governments.

The increase of R1 600 million in cash payments for social protection from R13 924 million in 2013/2014 to R15 524 million in 2014/2015 was mainly due to increased spending on social protection services by the Gauteng, North West and KwaZulu-Natal provincial governments.

The increase of R1 557 million in cash payments for general public services from R22 426 million in 2013/2014 to R23 983 million in 2014/2015 was mainly due to increased spending on other general services by the North West, Gauteng and Western Cape provincial governments.

The increase of R1 495 million in cash payments for housing and community amenities from R19 552 million in 2013/2014 to R21 047 million in 2014/2015 was mainly due to increased spending on housing development by the Mpumalanga, Gauteng and KwaZulu-Natal provincial governments.

The increase of R657 million in cash payments for public order and safety from R4 559 million in 2013/2014 to R5 216 million in 2014/2015 was mainly due to increased spending on public order and safety services by the Limpopo, Gauteng and Western Cape provincial governments.

The increase of R644 million in cash payments for recreation, culture and religion from R7 125 million in 2013/2014 to R7 769 million in 2014/2015 was mainly due to increased spending on cultural services by the Gauteng, Free State and Western Cape provincial governments.

The increase of R367 million in cash payments for environmental protection from R2 935 million in 2013/2014 to R3 302 million in 2014/2015 was mainly due to increased spending on the protection of biodiversity and landscape by the KwaZulu-Natal, Eastern Cape and North West provincial governments.

Table B – Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2013/2014 and 2014/2015 fiscal years (summary)¹

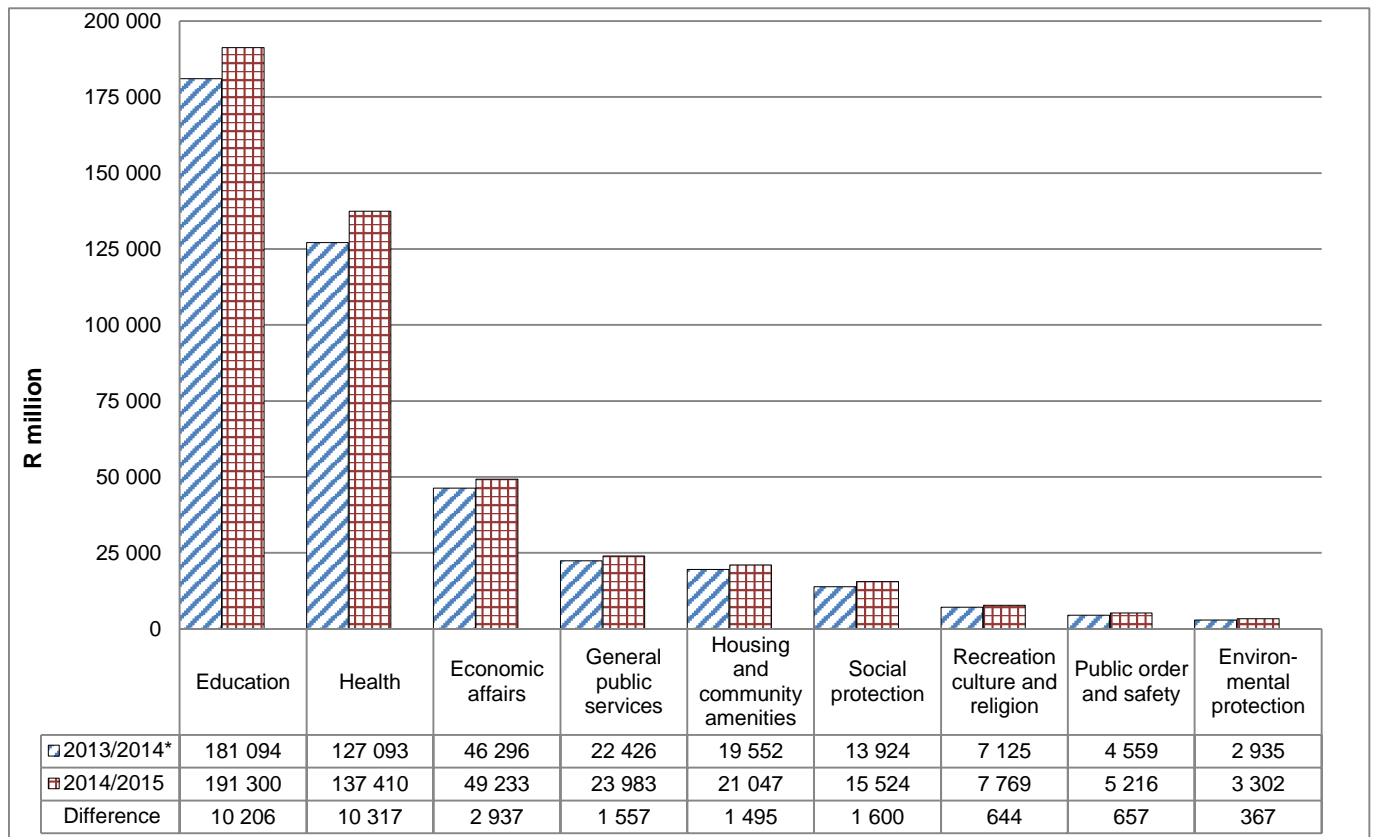
GFS 2001 codes	Type of service	2013/2014 ²	2014/2015	Change between 2013/2014 and 2014/2015	Percentage of total cash payments 2014/2015
		R million	R million	R million	%
	General government services				
701	General public services				
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	7 863	8 621	758	1,9
7012	Foreign economic aid	0	0	0	0,0
7013	General services	14 385	15 184	799	3,3
7014	Basic research	1	0	-1	0,0
7015	Research and development general public services	176	178	2	0,0
7016	General public services n.e.c. ³	0	0	0	0,0
7017	Public debt transactions (mainly interest)	0	0	0	0,0
7018	Transfers of a general character between different levels of government	0	0	0	0,0
	Total general public services a	22 426	23 983	1 557	5,3
702	Defence b	0	0	0	0,0
703	Public order and safety				
7031	Police	4 529	5 174	645	1,1
7032	Fire protection services	0	0	0	0,0
7033	Law courts	0	0	0	0,0
7034	Prisons	0	0	0	0,0
7035	R&D Public order and safety	30	42	12	0,0
7036	Public order and safety n.e.c.	0	0	0	0,0
	Total public order and safety c	4 559	5 216	657	1,1
704	Economic affairs				
7041	General economic, commercial and labour affairs	4 553	4 004	-549	0,9
7042	Agriculture, forestry, fishing and hunting	8 962	9 241	279	2,0
7043	Fuel and energy	0	0	0	0,0
7044	Mining, manufacturing and construction	26	73	47	0,0
7045	Transport	29 845	32 948	3 103	7,2
7046	Communications	0	0	0	0,0
7047	Other industries	2 039	2 056	17	0,5
7048	Research and development economic affairs	870	911	41	0,2
	Total economic affairs d	46 296	49 233	2 937	10,8
705	Environmental protection e	2 935	3 302	367	0,7
706	Housing and community amenities f	19 552	21 047	1 495	4,6
707	Health g	127 093	137 410	10 317	30,2
708	Recreation, culture and religion h	7 125	7 769	644	1,7
709	Education i	181 094	191 300	10 206	42,1
710	Social protection j	13 924	15 524	1 600	3,4
	Total provincial government cash payments for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j) k	425 004	454 783	29 779	100,0

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

² Revised since the previous publication.

³ n.e.c. not elsewhere classified

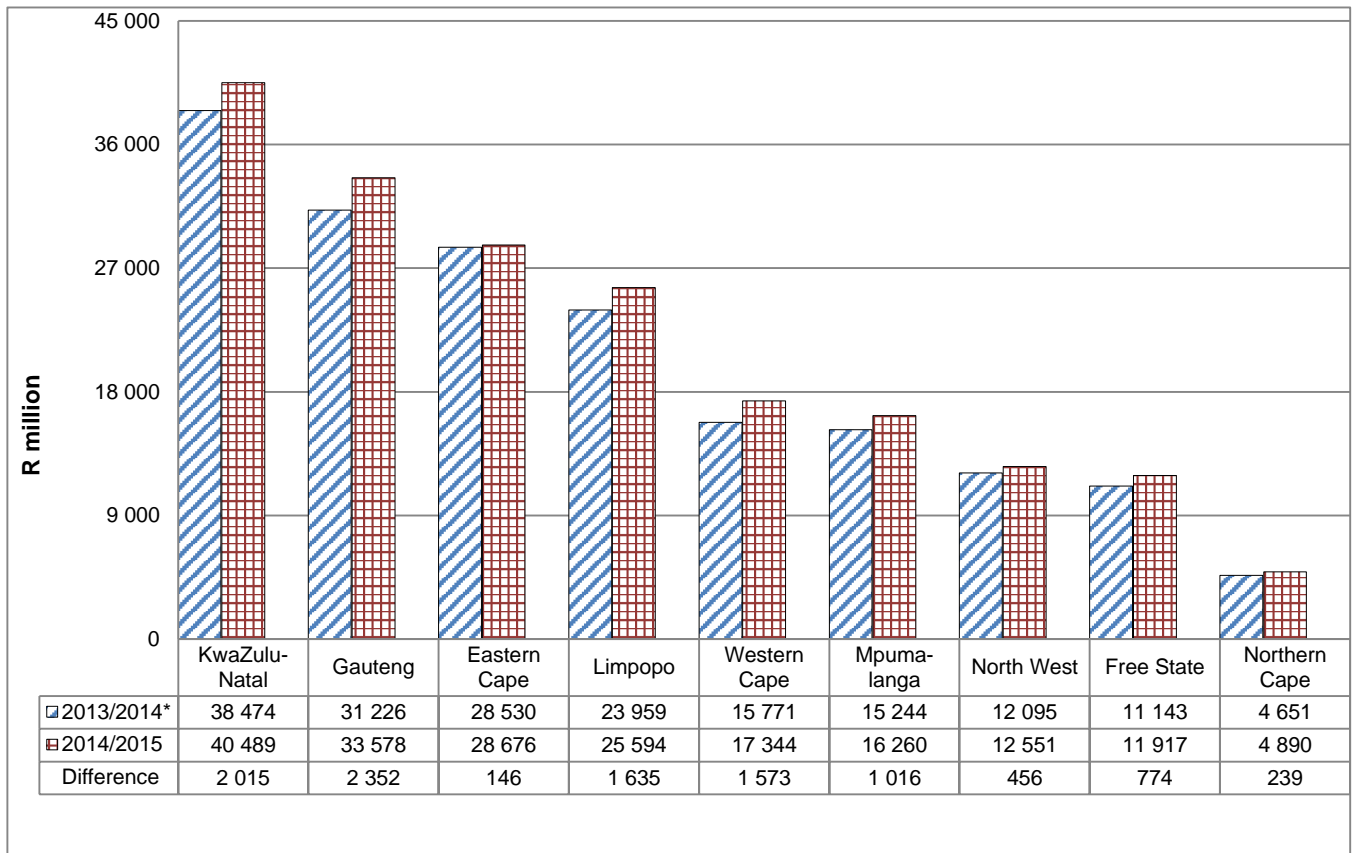
Figure 5 – Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2013/2014 and 2014/2015 fiscal years



*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. Education accounted for the largest proportion of the expenditure in 2014/2015 (R191 300 million), followed by health (R137 410 million) and economic affairs (R49 233 million).

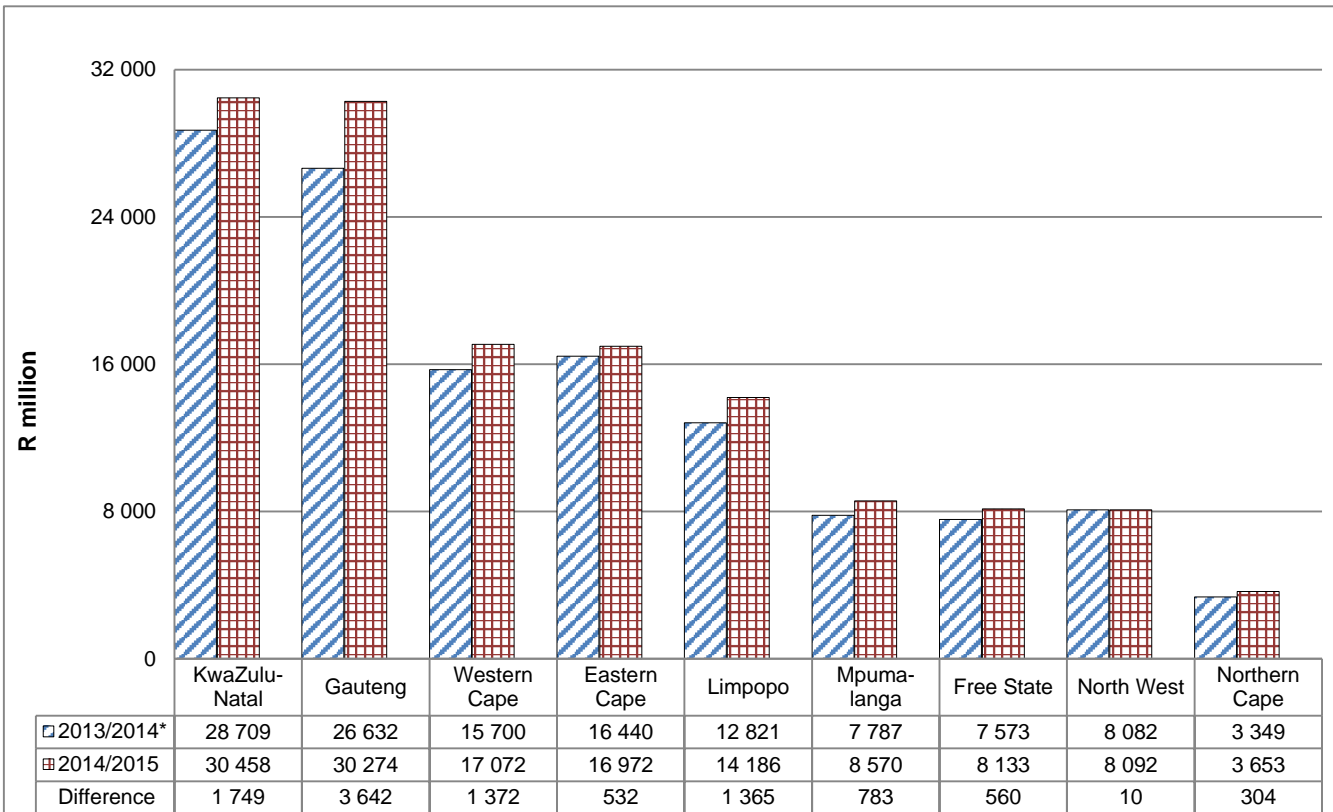
Figure 6 – Spending on education by the individual provincial governments for the 2013/2014 and 2014/2015 fiscal years



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

The provincial government expenditure on education for the 2014/2015 fiscal year was R191 300 million. Figure 6 shows that the KwaZulu-Natal provincial government was the highest contributor (R40 489 million), followed by Gauteng (R33 578 million) and Eastern Cape (R28 676 million). The Northern Cape provincial government's expenditure was the lowest (R4 890 million) (see Annexure B, p. 26).

Figure 7 – Spending on health by the individual provincial governments for the 2013/2014 and 2014/2015 fiscal years



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

The provincial government expenditure on health for the 2014/2015 fiscal year was R137 410 million. Figure 7 shows that the KwaZulu-Natal provincial government spent the largest share of this (R30 458 million), followed by Gauteng (R30 274 million) and Western Cape (R17 072 million). The Northern Cape provincial government's expenditure was the lowest (R3 653 million) (see Annexure B, p. 26).

PJ Lehohla
Statistician-General

Table 1 – Economic classification of cash receipts from operating activities for the 2014/2015 fiscal year (summary)

GFS 2001 codes	Economic classification	R million
1	Cash receipts from operating activities	461 765
11	Taxes	10 253
12	Social contributions	0
13	Grants	445 330
14	Other receipts	6 182

Table 2 – Economic and functional classification of cash payments for operating activities for the 2014/2015 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) TOTAL
		R million							
70	GENERAL GOVERNMENT SERVICES	272 750	96 466	24	7 615	10 348	2 200	32 853	422 256
701	GENERAL PUBLIC SERVICES	10 166	8 790	2	1	739	115	1 915	21 727
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	4 703	3 018	1	0	34	55	171	7 983
7012	Foreign economic aid	0	0	0	0	0	0	0	0
7013	General services	5 433	5 623	1	1	704	60	1 744	13 566
7014	Basic research	0	0	0	0	0	0	0	0
7015	R&D General public services	30	148	0	0	0	0	0	178
7016	General public services n.e.c.	0	0	0	0	0	0	0	0
7017	Public debt transactions (mainly interest)	0	0	0	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0	0	0	0
702	DEFENCE	0	0	0	0	0	0	0	0
7021	Military defence	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0
7025	Defence n.e.c.	0	0	0	0	0	0	0	0
703	PUBLIC ORDER AND SAFETY	3 029	1 685	1	0	3	22	90	4 830
7031	Police services	3 012	1 661	1	0	3	22	89	4 789
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	0	0	0	0	0	0	0	0
7034	Prisons	0	0	0	0	0	0	0	0
7035	R&D Public order and safety	17	24	0	0	0	0	0	42
7036	Public order and safety 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 2014/2015 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	9 819	12 646	2	6 626	4 764	141	2 814	36 812
7041	General economic, commercial and labour affairs	765	726	0	275	1 070	8	1 087	3 930
7042	Agriculture, forestry, fishing and hunting	4 219	2 214	0	213	565	69	1 100	8 381
7043	Fuel and energy	0	0	0	0	0	0	0	0
7044	Mining, manufacturing and construction	0	0	0	0	73	0	0	73
7045	Transport	4 209	9 136	2	6 115	1 526	58	445	21 491
7046	Communication	0	0	0	0	0	0	0	0
7047	Other industries	130	260	0	19	1 474	1	168	2 051
7048	R&D Economic affairs	494	311	0	4	57	6	15	887
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	1 285	609	0	0	1 220	8	54	3 177
7051	Waste management	63	20	0	0	0	0	4	87
7052	Waste water management	0	0	0	0	0	0	0	0
7053	Pollution abatement	24	10	0	0	0	0	0	35
7054	Protection of biodiversity and landscape	1 170	551	0	0	1 163	7	49	2 940
7055	R&D Environmental protection	12	23	0	0	57	0	1	93
7056	Environmental protection n.e.c.	16	6	0	0	0	0	0	23
706	HOUSING AND COMMUNITY AMENITIES	1 934	955	0	4	1 038	9	16 924	20 864
7061	Housing development	1 465	636	0	4	407	6	16 881	19 398
7062	Community development	427	294	0	0	631	3	40	1 396
7063	Water supply	0	0	0	0	0	0	0	0
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	42	25	0	0	0	0	3	70
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 2014/2015 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) TOTAL
		R million							
707	HEALTH	86 028	39 714	10	0	1 251	562	2 941	130 506
7072	Outpatient services	56	56	0	0	0	1	1	114
70724	Ambulance services	3 569	1 369	1	0	361	9	56	5 366
7073	Hospital services	57 729	22 195	8	0	0	357	845	81 133
7074	Public health services	24 059	15 415	1	0	840	191	2 037	42 542
7075	R&D Health	0	24	0	0	0	0	0	24
7076	Health n.e.c.	614	655	0	0	50	5	2	1 327
708	RECREATION, CULTURE AND RELIGION	2 973	1 923	2	0	1 057	28	993	6 976
7081	Recreational and sporting services	466	564	0	0	324	3	153	1 510
7082	Cultural services	2 506	1 340	2	0	708	25	317	4 899
7083	Broadcasting and publishing services	0	0	0	0	25	0	0	25
7084	Religious and other community services	0	0	0	0	0	0	524	524
7085	R&D Recreation, culture and religion	0	19	0	0	0	0	0	19
7086	Recreation, culture and religion n.e.c.	0	0	0	0	0	0	0	0
709	EDUCATION	150 801	27 967	7	985	247	1 247	1 291	182 545
7091	Pre-primary and primary education	70 547	8 136	0	549	0	638	27	79 897
7092	Secondary education	57 485	6 448	0	436	0	415	20	64 805
7093	Post-secondary non-tertiary education (e.g. ABET)	5 312	587	0	0	0	51	192	6 142
7094	Tertiary education	0	1	0	0	65	0	0	66
7095	Education not definable by level	1 606	120	0	0	0	2	17	1 745
7096	Subsidiary services to education	1	375	0	0	0	0	0	375
7097	R&D Education	0	60	0	0	0	0	0	60
7098	Education n.e.c.	15 850	12 240	6	0	182	142	1 034	29 454

Table 2 – Economic and functional classification of cash payments for operating activities for the 2014/2015 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) TOTAL
		R million							
710	SOCIAL PROTECTION	6 716	2 177	0	0	28	67	5 831	14 819
7101	Sickness and disability	78	48	0	0	0	0	353	479
7102	Old age	146	53	0	0	0	1	723	924
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	1 911	277	0	0	0	14	3 188	5 389
7105	Unemployment	0	0	0	0	0	0	0	0
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	652	329	0	0	0	2	527	1 510
7108	R&D Social protection	695	176	0	0	0	1	431	1 303
7109	Social protection n.e.c.	3 233	1 295	0	0	28	49	609	5 213

Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2014/2015 fiscal year (summary)

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	(611 - 614) TOTAL
		R million				
70	GENERAL GOVERNMENT SERVICES	32 390	0	6	131	32 527
701	GENERAL PUBLIC SERVICES	2 189	0	0	66	2 256
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	638	0	0	0	638
7012	Foreign economic aid	0	0	0	0	0
7013	General services	1 552	0	0	66	1 618
7014	Basic research	0	0	0	0	0
7015	R&D General public services	0	0	0	0	0
7016	General public services n.e.c.	0	0	0	0	0
7017	Public debt transactions (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	0	0	0	0	0
7021	Military defence	0	0	0	0	0
7022	Civil defence	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0
7025	Defence n.e.c.	0	0	0	0	0
703	PUBLIC ORDER AND SAFETY	386	0	0	0	386
7031	Police services	386	0	0	0	386
7032	Fire protection services	0	0	0	0	0
7033	Law courts	0	0	0	0	0
7034	Prisons	0	0	0	0	0
7035	R&D Public order and safety	0	0	0	0	0
7036	Public order and safety n.e.c.	0	0	0	0	0

Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2014/2015 fiscal year (summary) (continued)

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	(611 - 614) TOTAL
		R million				
704	ECONOMIC AFFAIRS	12 398	0	0	23	12 421
7041	General economic, commercial and labour affairs	51	0	0	23	74
7042	Agriculture, forestry, fishing and hunting	861	0	0	0	861
7043	Fuel and energy	0	0	0	0	0
7044	Mining, manufacturing and construction	0	0	0	0	0
7045	Transport	11 457	0	0	0	11 457
7046	Communication	0	0	0	0	0
7047	Other industries	5	0	0	0	5
7048	R&D Economic affairs	25	0	0	0	25
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	126	0	0	0	126
7051	Waste management	3	0	0	0	3
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	4	0	0	0	4
7054	Protection of biodiversity and landscape	117	0	0	0	117
7055	R&D Environmental protection	1	0	0	0	1
7056	Environmental protection n.e.c.	1	0	0	0	1
706	HOUSING AND COMMUNITY AMENITIES	182	0	0	0	182
7061	Housing development	124	0	0	0	124
7062	Community development	57	0	0	0	57
7063	Water supply	0	0	0	0	0
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	1	0	0	0	1
7066	Housing and community amenities n.e.c.	0	0	0	0	0

**Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2014/2015 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	6 904	0	0	0	6 904
7072	Outpatient services	1	0	0	0	1
70724	Ambulance services	348	0	0	0	348
7073	Hospital services	4 435	0	0	0	4 435
7074	Public health services	1 669	0	0	0	1 669
7075	R&D Health	0	0	0	0	0
7076	Health n.e.c.	451	0	0	0	451
708	RECREATION, CULTURE AND RELIGION	787	0	6	0	793
7081	Recreational and sporting services	234	0	0	0	234
7082	Cultural services	553	0	6	0	559
7083	Broadcasting and publishing services	0	0	0	0	0
7084	Religious and other community services	0	0	0	0	0
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	0	0	0	0	0
709	EDUCATION	8 714	0	0	42	8 755
7091	Pre-primary and primary education	417	0	0	0	417
7092	Secondary education	88	0	0	0	88
7093	Post-secondary non-tertiary education (e.g. ABET)	44	0	0	0	44
7094	Tertiary education	0	0	0	0	0
7095	Education not definable by level	1	0	0	0	1
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	0	0	0	0	0
7098	Education n.e.c.	8 165	0	0	42	8 206

Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2014/2015 fiscal year (summary) (concluded)

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	(611 - 614) TOTAL
		R million				
710	SOCIAL PROTECTION	705	0	0	0	705
7101	Sickness and disability	2	0	0	0	2
7102	Old age	29	0	0	0	29
7103	Survivors	0	0	0	0	0
7104	Family and children	98	0	0	0	98
7105	Unemployment	0	0	0	0	0
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	76	0	0	0	76
7108	R&D Social protection	86	0	0	0	86
7109	Social protection n.e.c.	413	0	0	0	413

Table 4 – Economic classification of the sale of non-financial assets for the 2014/2015 fiscal year (summary)

GFS 2001 codes	Economic classification	R million
31		260
311	Fixed assets	254
312	Strategic stocks	0
313	Valuables	0
314	Non-produced assets	5

Table 5 – Economic classification of the net acquisition of financial assets other than cash for the 2014/2015 fiscal year (summary)

GFS 2001 codes	Economic classification	R million
32		0
321	Domestic	0
322	Foreign	0

Table 6 – Economic classification of the net incurrence of liabilities for the 2014/2015 fiscal year (summary)

GFS 2001 codes	Economic classification	R million
33		0
331	Domestic	0
332	Foreign	0

Annexure A: Cash payments for operating activities and purchases of non-financial assets (economically classified) of the individual provincial governments for the 2013/2014* and 2014/2015 fiscal years

Economic classification Provincial government	Compensation of employees		Purchases of goods and services		Interest		Subsidies		Grants		Social benefits		Other payments		Purchases of non-financial assets		Grand Total	
	R million		R million		R million		R million		R million		R million		R million		R million		R million	
	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015
KwaZulu-Natal	54 518	58 497	19 497	20 269	7	4	988	1 058	2 331	2 659	273	395	6 243	6 273	8 199	8 229	92 055	97 384
Gauteng	44 311	48 228	17 515	19 516	6	3	2 204	2 399	1 930	1 982	218	275	7 279	8 066	3 974	5 296	77 437	85 764
Eastern Cape	38 240	40 034	12 652	12 339	6	3	680	617	1 465	1 273	372	506	3 831	3 513	3 520	3 219	60 765	61 503
Limpopo	33 758	36 015	7 675	8 182	0	0	1 013	1 020	724	1 384	250	337	1 612	2 028	1 734	2 219	46 765	51 185
Western Cape	23 562	25 552	10 556	11 459	0	0	819	869	1 110	1 421	124	163	3 951	4 189	3 547	4 602	43 668	48 256
Mpumalanga	19 990	21 536	7 543	7 879	1	6	509	553	549	708	90	144	2 220	2 667	2 805	2 934	33 706	36 427
North West	17 084	18 498	6 434	6 956	2	3	672	752	430	620	121	158	2 388	2 675	2 984	2 238	30 116	31 900
Free State	16 480	17 182	5 168	6 289	2	2	250	282	215	193	107	138	2 724	2 511	2 411	2 355	27 356	28 952
Northern Cape	6 715	7 209	3 426	3 579	3	3	67	65	124	106	43	85	1 140	931	1 617	1 435	13 135	13 413
Grand Total	254 659	272 750	90 466	96 466	25	24	7 202	7 615	8 877	10 348	1 598	2 200	31 388	32 853	30 790	32 527	425 004	454 783

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

Annexure B: Cash payments for operating activities and purchases of non-financial assets (functionally classified) of the individual provincial governments for the 2013/2014* and 2014/2015 fiscal years

Functional classification Provincial government	General public services		Public order and services		Economic affairs		Environmental affairs		Housing and community amenities		Health		Recreation, culture and religion		Education		Social protection		Grand Total	
	R million		R million		R million		R million		R million		R million		R million		R million		R million		R million	
	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015
KwaZulu-Natal	2 993	3 198	723	805	11 984	12 330	853	1 086	4 081	4 526	28 709	30 458	1 845	1 893	38 474	40 489	2 393	2 598	92 055	97 384
Gauteng	4 114	4 558	495	630	6 659	7 251	217	231	4 569	5 056	26 632	30 274	609	758	31 226	33 578	2 916	3 429	77 437	85 764
Eastern Cape	3 512	3 336	493	498	5 338	5 228	404	479	2 847	2 876	16 440	16 972	1 253	1 290	28 530	28 676	1 947	2 148	60 765	61 503
Limpopo	2 146	1 945	656	928	4 225	5 039	401	413	509	794	12 821	14 186	736	822	23 959	25 594	1 312	1 465	46 765	51 185
Western Cape	2 739	3 109	394	502	4 320	5 292	412	457	2 280	2 161	15 700	17 072	441	554	15 771	17 344	1 611	1 765	43 668	48 256
Mpumalanga	1 680	1 672	1 021	924	4 837	5 203	140	84	1 273	1 862	7 787	8 570	582	622	15 244	16 260	1 142	1 230	33 706	36 427
North West	2 143	2 996	377	432	3 782	3 718	151	216	1 796	1 952	8 082	8 092	652	674	12 095	12 551	1 038	1 269	30 116	31 900
Free State	2 183	2 217	276	313	2 745	3 027	238	217	1 531	1 339	7 573	8 133	705	820	11 143	11 917	962	968	27 356	28 952
Northern Cape	916	951	123	185	2 405	2 145	118	120	667	480	3 349	3 653	303	336	4 651	4 890	604	653	13 135	13 413
Grand Total	22 426	23 983	4 559	5 216	46 296	49 233	2 935	3 302	19 552	21 047	127 093	137 410	7 125	7 769	181 094	191 300	13 924	15 524	425 004	454 783

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

Annexure C: Information on disaggregated tables available on the Stats SA website:
<http://www.statssa.gov.za/?s=P9121&sitem=publications>

Tables

- Table 1 Economic classification of cash receipts from operating activities for the 2014/2015 fiscal year
- Table 2 Economic and functional classification of cash payments for operating activities for the 2014/2015 fiscal year
- Table 3 Economic and functional classification of the purchases of non-financial assets for the 2014/2015 fiscal year
- Table 4 Economic classification of the sales of non-financial assets for the 2014/2015 fiscal year
- Table 5 Economic classification of the net acquisition of financial assets other than cash for the 2014/2015 fiscal year
- Table 6 Economic classification of the net incurrence of liabilities for the 2014/2015 fiscal year
- Table 7 Economic and functional classification of cash payments for operating activities for the 2014/2015 fiscal year: Government consumption cash payments divided between individual and collective services
- Table 8 Economic and functional classification of cash payments for operating activities for the 2014/2015 fiscal year: Subsidies paid divided between subsidies on products and subsidies on production

Explanatory notes

Introduction

This statistical release contains details on economically and functionally classified transactions of provincial government institutions for the 2014/2015 fiscal year ended 31 March 2015.

Provincial revenue funds refer to the votes of the provincial governments as well as fixed statutory appropriations.

Donor funds mainly consist of donations received from other countries and foreign institutions

Disaggregated data (Tables 1 to 8) of the summary tables is on the Stats SA website.

Methodology

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

The information is processed from the accounting systems of provincial departments. The total expenditure of each department corresponds with the totals published by the Auditor-General of South Africa

Scope of the financial statistics of provincial governments

The cash payment transactions of the following provincial governments (2014/2015 reporting departments) have been classified economically and functionally

- 1) Eastern Cape
- 2) Free State
- 3) Gauteng
- 4) KwaZulu-Natal
- 5) Limpopo
- 6) Mpumalanga
- 7) North West
- 8) Northern Cape
- 9) Western Cape

These 9 provinces comprised 124 departments for the 2014/2015 fiscal year.

Eastern Cape (14 departments)

- 1) Co-operative Governance and Traditional Affairs
- 2) Economic Development, Environmental Affairs and Tourism
- 3) Education
- 4) Health
- 5) Human Settlements
- 6) Office of the Premier
- 7) Provincial Legislature
- 8) Provincial Treasury
- 9) Roads and Public Works
- 10) Rural Development and Agrarian Reform

- 11) Safety and Liaison
- 12) Social Development
- 13) Sport, Recreation, Arts and Culture
- 14) Transport

Free State (13 departments)

- 15) Agriculture and Rural Development
- 16) Co-operative Governance and Traditional Affairs
- 17) Economic, Small Business Development, Tourism and Environmental Affairs
- 18) Education
- 19) Health
- 20) Human Settlements
- 21) Legislature
- 22) Police, Roads and Transport
- 23) Public Works and Infrastructure
- 24) Social Development
- 25) Sport, Arts, Culture and Recreation
- 26) The Premier
- 27) Treasury

Gauteng (15 departments)

- 28) Agriculture and Rural Development
- 29) Community Safety
- 30) Co-operative Governance and Traditional Affairs
- 31) Economic Development
- 32) Education
- 33) Finance
- 34) Health
- 35) Human Settlements
- 36) Infrastructure Development
- 37) Legislature
- 38) Office of the Premier
- 39) Roads and Transport
- 40) Social Development
- 41) Sport, Arts, Culture and Recreation
- 42) Treasury

KwaZulu-Natal (16 departments)

- 43) Agriculture and Rural Development
- 44) Arts and Culture
- 45) Community Safety and Liaison
- 46) Cooperate Governance and Traditional Affairs
- 47) Economic Development, Tourism and Environmental Affairs
- 48) Education
- 49) Health
- 50) Human Settlements
- 51) Office of the Premier
- 52) Provincial Legislature
- 53) Provincial Treasury
- 54) Public Works
- 55) Royal Household
- 56) Social Development

- 57) Sport and Recreation
- 58) Transport

Limpopo (13 departments)

- 59) Agriculture and Rural Development
- 60) Co-operative Governance, Human Settlement and Traditional Affairs
- 61) Economic Development, Environmental and Tourism
- 62) Education
- 63) Health
- 64) Office of the Premier
- 65) Provincial Legislature
- 66) Provincial Treasury
- 67) Public Works, Roads and Infrastructure
- 68) Safety, Security and Liaison
- 69) Social Development
- 70) Sports, Arts and Culture
- 71) Transport

Mpumalanga (13 departments)

- 72) Agriculture, Rural Development and Land Administration
- 73) Community Safety, Security and Liaison
- 74) Co-operative Governance and Traditional Affairs
- 75) Culture, Sport and Recreation
- 76) Economic Development and Tourism
- 77) Education
- 78) Finance
- 79) Health
- 80) Human Settlements
- 81) Office of the Premier
- 82) Provincial Legislature
- 83) Public Works, Roads and Transport
- 84) Social Development

North West (13 departments)

- 85) Agriculture, Land Reform and Rural Development
- 86) Co-operate Governance, Human Settlements and Traditional Affairs
- 87) Economic Development and Tourism
- 88) Education
- 89) Environment and Nature Conservation
- 90) Health
- 91) Office of the Premier
- 92) Provincial Legislature
- 93) Provincial Treasury
- 94) Roads and Public Works
- 95) Social Development
- 96) Sports, Arts and Culture
- 97) Transport, Safety and Liaison

Northern Cape (13 departments)

- 98) Community Safety and Transport Management

- 99) Culture, Arts and Traditional Affairs
- 100) Economy and Enterprise Development
- 101) Education and Sports Development
- 102) Finance
- 103) Health
- 104) Local Government and Human Settlements
- 105) Office of the Premier
- 106) Provincial Legislature
- 107) Public Works and Roads
- 108) Rural, Environment and Agriculture Development
- 109) Social Development
- 110) Tourism

Western Cape (14 departments)

- 111) Agriculture
- 112) Community Safety
- 113) Cultural Affairs and Sport
- 114) Economic Development and Tourism
- 115) Education
- 116) Environmental Affairs and Development Planning
- 117) Health
- 118) Human Settlements
- 119) Local Government
- 120) Premier
- 121) Provincial Parliament
- 122) Provincial Treasury
- 123) Social Development
- 124) Transport and Public Works

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 Government Finance Statistics (GFS) manual 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.

Cash receipts and cash payments for operating activities and purchases of non-financial assets, sales 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
 - Ambulance services
 - Hospital services
 - Public health services
 - R&D Health
 - Health n.e.c.

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

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

- **Social protection**
 - Sickness and disability
 - Old age
 - Survivors
 - Family and children
 - Unemployment
 - Housing
 - Social exclusions n.e.c.
 - R&D Social services
 - 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 broken down into individual and collective services (see Table 7 as listed in Annexure C, p.27). 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 C, p.27). These categories are recommended by the 1993 *System of National Accounts* (SNA).

Comparability with the previous year

The 2013/2014 classified information is generally comparable with the 2014/2015.

The Public Sector Classification Committee (PSCC) The Public Sector Classification Committee (PSCC) consists of the South African Reserve Bank (SARB), Statistics South Africa (Stats SA), and National Treasury (NT). 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 has taken place for the fiscal year ended 31 March 2014. Currently the PSCC is in the process of identifying and classifying public sector institutions for the year ended 31 March 2015.

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

- P0441 *Gross Domestic Product;*
- P9101 *Capital expenditure by the public sector;*
- P9102 *Financial statistics of extra-budgetary accounts and funds;*
- P9103.1 *Financial statistics of higher education institutions;*
- P9114 *Financial census of municipalities;*
- P9119.3 *Financial statistics of national government; and*
- P9119.4 *Financial statistics of consolidated general 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 2014/2015 should be regarded as preliminary, and may be revised. The revised figures for 2013/2014 were due to restated figures from provincial annual reports.

Glossary

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.
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 lifespan 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.
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 entitle 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 are 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 financial 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.
Household	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.
Liability	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 acquired 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 these 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.
Residential buildings	All buildings that are used entirely or primarily as residences and include flats, hostels and nursing homes.
Social contributions	Social contributions are actual receipts 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 is composed of compulsory transfers to the general government sector. Certain compulsory transfers, such as fines and penalties, are excluded from tax revenue.
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.
Vote	Vote is an appropriation voted by parliament government sector.
Wages and salaries	Wages and salaries include primarily basic wages, salaries, services and other bonuses, allowances (including car allowances), overtime payments and housing subsidies. (see compensation of employees).

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Forthcoming issues	Issue	Expected release date
	Financial statistics of provincial government for 2015/2016	September 2017

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