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## **STATISTICAL RELEASE**

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# Financial Statistics of Provincial Government

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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 R2 917 million for the 2020/2021 fiscal year.**

Provincial revenue funds refer to the votes of the provincial governments and fixed statutory appropriations. The revenue cash flows from operating activities amounted to R648 844 million and the expense cash flows amounted to R613 640 million, resulting in a net cash inflow from operating activities of R35 204 million for the 2020/2021 fiscal year ending 31 March 2021. The net cash outflow from transactions in non-financial assets amounted to R32 287 million for the 2020/2021 fiscal year. The cash surplus for 2020/2021 was R2 917 million. The total net change in the stock of cash for the provincial government amounted to R2 917 million (see Table A, page 4).

The largest contributors to the total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of R646 019 million from the provincial revenue funds and donor funds for the 2020/2021 fiscal year were education (R268 298 million, contributing 41,5%) and health (R227 147 million or 35,2%). The smallest contributors were economic affairs (R55 116 million or 8,5%), general public services (R31 648 million or 4,9%), social protection (R23 085 million or 3,6%), housing and community amenities (R19 285 million or 3,0%), recreation, culture and religion (R9 393 million or 1,5%), public order and safety (R7 546 million or 1,2%) and environmental protection (R4 501 million or 0,7%) (see Table C, page 9 and Figure 3, page 10).

## **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 increased by R12 669 million from R636 175 million in 2019/2020 to R648 844 million in 2020/2021. This increase was mainly due to an increase in grants received from national government.

The largest contributor to total revenue cash flows from operating activities for the 2020/2021 fiscal year was grants (R628 852 million), followed by taxes (R14 273 million) and other receipts (R5 719 million).

Expense cash flows for operating activities increased by R16 870 million from R596 770 million in 2019/2020 to R613 640 million in 2020/2021. The increase was mainly due to increases in purchases of goods and services and compensation of employees.

The largest contributors to total expense cash flows for operating activities for the 2020/2021 fiscal year were compensation of employees (R393 589 million), purchases of goods and services (R157 896 million) and other payments (R34 923 million). The smallest contributors were grants paid (R15 851 million), subsidies (R8 642 million), social benefits (R2 633 million) and interest (R105 million) (see Table A, page 4 and Figure 1, page 5).

The increase of R12 581 million in purchases of goods and services from R145 315 million in 2019/2020 to R157 896 million in 2020/2021 was mainly due to increased payments by the Gauteng, Western Cape and KwaZulu-Natal provincial governments.

The increase of R9 189 million in compensation of employees from R384 400 million in 2019/2020 to R393 589 million in 2020/2021 was mainly due to increased payments by the Gauteng, KwaZulu-Natal and North West provincial governments.

The increase of R314 million in social benefits from R2 319 million in 2019/2020 to R2 633 million in 2020/2021 was mainly due to increased payments for employer social benefits by the Gauteng, Limpopo and Eastern Cape provincial governments.

The increase of R43 million in interest paid from R62 million in 2019/2020 to R105 million in 2020/2021 was mainly due to increased interest payments made by the Eastern Cape, Free State and North West provincial governments.

The decrease of R173 million in subsidies from R8 815 million in 2019/2020 to R8 642 million in 2020/2021 was mainly due to decreased subsidy payments made by the KwaZulu-Natal, Gauteng and Limpopo provincial governments.

The decrease of R611 million in grants paid from R16 462 million in 2019/2020 to R15 851 million in 2020/2021 was mainly due to decreased grant payments by the Limpopo and KwaZulu-Natal provincial governments.

The decrease of R4 473 million in other payments from R39 396 million in 2019/2020 to R34 923 million in 2020/2021 was mainly due to decreased capital transfers to households by the Gauteng, Eastern Cape and KwaZulu-Natal provincial governments.

The net cash outflow from investments in non-financial assets increased by R511 million from R31 776 million in 2019/2020 to R32 287 million in 2020/2021. The increase can mainly be attributed to increased spending on non-financial assets by the Gauteng and KwaZulu-Natal provincial governments.

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

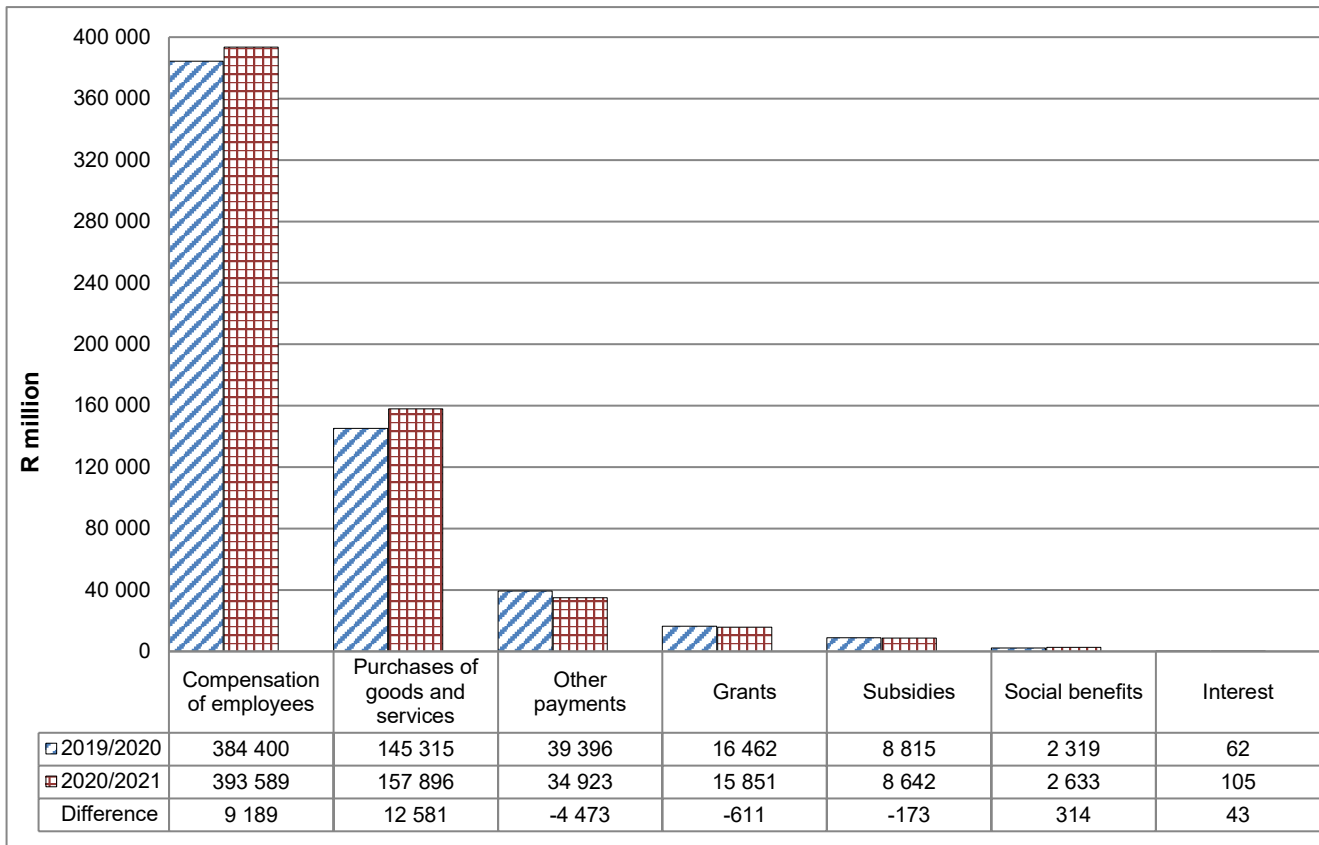
GFS 2014 code	Economic classification of sources and uses of cash	2019/2020 <sup>2</sup>	2020/2021	Difference between 2019/2020 and 2020/2021
		R million		
	<b>Cash flows from operating activities:</b>			
	<b>Revenue cash flows</b> a	<b>636 175</b>	<b>648 844</b>	<b>12 669</b>
11	Taxes	14 857	14 273	-584
12	Social contributions	0	0	0
13	Grants	613 664	628 852	15 188
14	Other receipts	7 655	5 719	-1 936
	<b>Expense cash flows</b> b	<b>596 770</b>	<b>613 640</b>	<b>16 870</b>
21	Compensation of employees	384 400	393 589	9 189
22	Purchases of goods and services	145 315	157 896	12 581
24	Interest	62	105	43
25	Subsidies	8 815	8 642	-173
26	Grants	16 462	15 851	-611
27	Social benefits	2 319	2 633	314
28	Other payments	39 396	34 923	-4 473
	<i>Net cash flow from operating activities: inflow / (outflow)</i> (a-b)=c	<b>39 405</b>	<b>35 204</b>	<b>-4 201</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>31 776</b>	<b>32 287</b>	<b>511</b>
611	Fixed assets	31 677	31 494	-183
612	Inventories	0	0	0
613	Valuables	2	0	-2
614	Non-produced assets	96	793	697
	<i>Cash surplus / (deficit)</i> (c-d)=e	<b>7 629</b>	<b>2 917</b>	
	<b>Cash flows from financing activities:</b>			
	<b>Net acquisition of financial assets other than cash:</b>			
	<b>outflow / (inflow)</b> f	<b>0</b>	<b>0</b>	
321	Domestic	0	0	
322	Foreign	0	0	
	<b>Net incurrence of liabilities: cash inflow / (outflow)</b> g	<b>0</b>	<b>0</b>	
331	Domestic	0	0	
332	Foreign	0	0	
	<i>Net cash flow from financing activities: inflow / (outflow)</i> (g-f)=h	<b>0</b>	<b>0</b>	
	<b>Net change in the stock of cash</b> (e+h)=i	<b>7 629</b>	<b>2 917</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 investment in non-financial assets (R32 287 million) is equal to purchases of non-financial assets (R32 379 million) minus sales of non-financial assets (R92 million). The total amounts for purchases (see Table B, p. 7) and sales of non-financial assets (see Table 4, p. 21) are shown, respectively, in the disaggregated tables available on the Stats SA website.

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

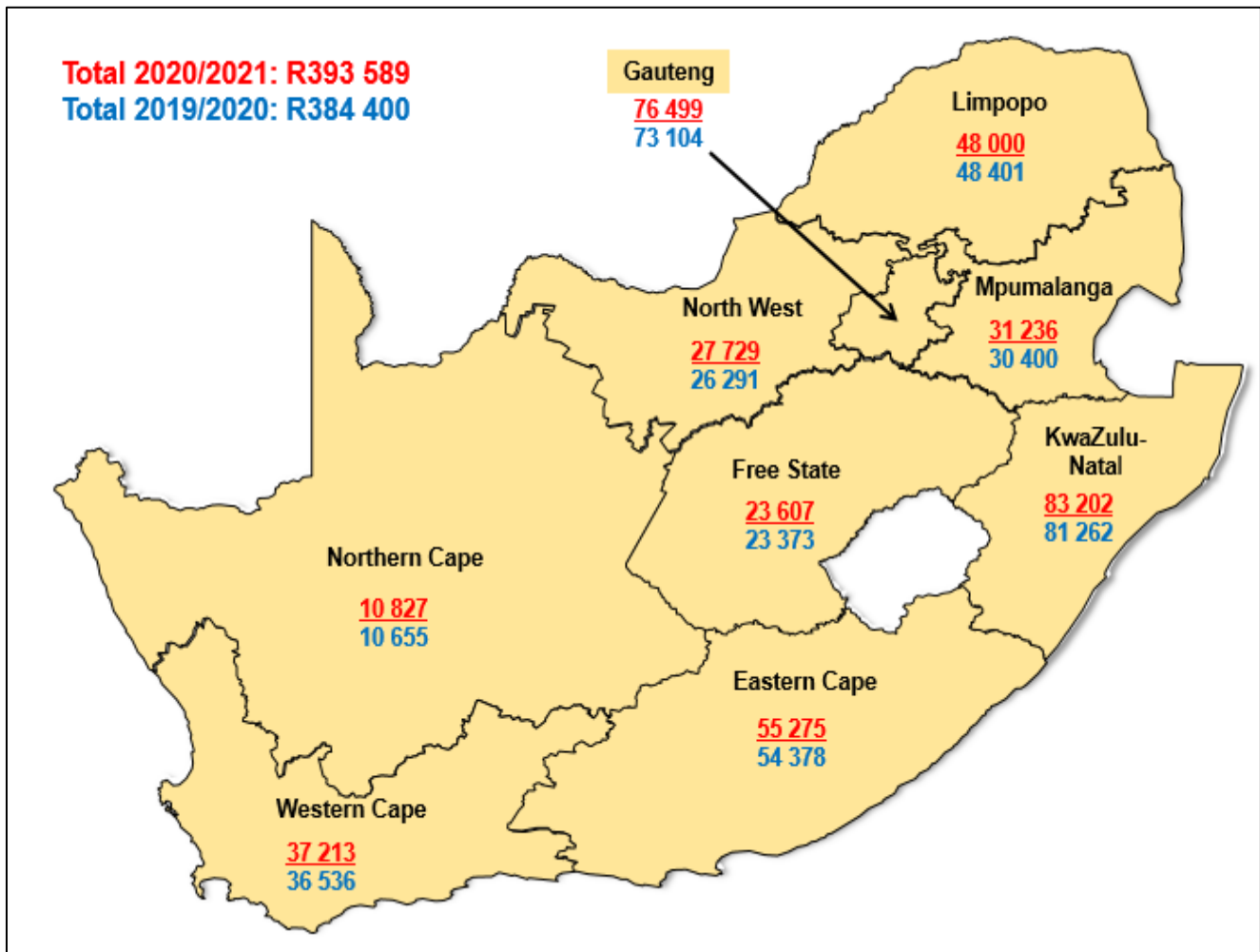


\* Some of the figures have been revised since the previous publication.

\*\* 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, compensation of employees accounted for the largest proportion of the expense cash flows (R393 589 million), followed by purchases of goods and services (R157 896 million) and other payments (R34 923 million).

**Figure 2 – Compensation of employees of the individual provincial governments for the 2019/2020\* and 2020/2021 fiscal years (R million)\*\***



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

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

The total provincial government expense cash flows on compensation of employees for the 2020/2021 fiscal year amounted to R393 589 million. Figure 2 shows that the KwaZulu-Natal provincial government accounted for the largest proportion of the total (R83 202 million), followed by Gauteng (R76 499 million) and Eastern Cape (R55 275 million). The Northern Cape provincial government’s compensation of employees was the lowest (R10 827 million) (see Annexure A, page 22).

**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		
<b>61</b>	<b>Purchases of non-financial assets:</b>	<b>(b+r+s+t) = a</b>	<b>31 901</b>	<b>32 379</b>	<b>478</b>
<b>611</b>	<b>Fixed assets:</b>	<b>(c+d+i+q) = b</b>	<b>31 799</b>	<b>31 578</b>	<b>-221</b>
<b>6111</b>	<b>Buildings and structures:</b>	<b>c</b>	<b>24 301</b>	<b>23 365</b>	<b>-936</b>
61111	Dwellings		199	269	70
61112	Buildings other than dwellings		14 104	11 910	-2 194
61113	Other structures		9 999	11 186	1 187
61114	Land improvements		0	0	0
<b>6112</b>	<b>Machinery and equipment:</b>	<b>(e+f) = d</b>	<b>7 195</b>	<b>7 878</b>	<b>683</b>
61121	Transport equipment	<b>e</b>	2 050	2 413	363
<b>61122</b>	<b>Machinery and equipment other than transport equipment:</b>	<b>(g+h) = f</b>	<b>5 146</b>	<b>5 465</b>	<b>319</b>
611221	Information, computer and telecommunications equipment	<b>g</b>	952	916	-36
<b>611222</b>	<b>Machinery and equipment not elsewhere classified:</b>	<b>h</b>	<b>4 194</b>	<b>4 549</b>	<b>355</b>
6112221	Office furniture (and domestic furniture)		146	103	-43
6112222	Other machinery and equipment		4 047	4 445	398
6112223	Books		1	0	-1
<b>6113</b>	<b>Other fixed assets:</b>	<b>(j+k) = i</b>	<b>303</b>	<b>335</b>	<b>32</b>
<b>61131</b>	<b>Cultivated biological resources:</b>	<b>j</b>	<b>9</b>	<b>18</b>	<b>9</b>
611311	Animal resources yielding repeat products		9	18	9
611312	Tree, crop, and plant resources yielding repeat products		0	0	0
<b>61132</b>	<b>Intellectual property products:</b>	<b>(l+m+n+o+p) = k</b>	<b>294</b>	<b>317</b>	<b>23</b>
611321	Research and development	<b>l</b>	0	0	0
611322	Mineral exploration and evaluation	<b>m</b>	0	0	0
<b>611323</b>	<b>Computer software and databases:</b>	<b>n</b>	<b>294</b>	<b>317</b>	<b>23</b>
6113231	Computer software		294	317	23
6113232	Databases		0	0	0
611324	Entertainment, literary, and artistic originals	<b>o</b>	0	0	0
611325	Other intellectual property products	<b>p</b>	0	0	0
<b>6114</b>	<b>Weapons systems</b>	<b>q</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>612</b>	<b>Inventories</b>	<b>r</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>613</b>	<b>Valuables</b>	<b>s</b>	<b>2</b>	<b>0</b>	<b>-2</b>
<b>614</b>	<b>Non-produced assets</b>	<b>t</b>	<b>99</b>	<b>800</b>	<b>701</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.



## **Expenditure cash flows for operating activities and purchases of non-financial assets 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, page 9. 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 expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) from the provincial revenue funds and donor funds increased by R17 348 million from R628 671 million in 2019/2020 to R646 019 million in the 2020/2021 fiscal year (see Table C, page 9).

The increase of R20 529 million in cash payments for health from R206 618 million in 2019/2020 to R227 147 million in 2020/2021 was mainly due to increased spending on health by the Gauteng, KwaZulu-Natal and Western Cape provincial governments.

The increase of R7 652 million in cash payments for education from R260 646 million in 2019/2020 to R268 298 million in 2020/2021 was mainly due to increased spending on education by the Gauteng, KwaZulu-Natal and Limpopo provincial governments.

The increase of R1 006 million in cash payments for social protection from R22 079 million in 2019/2020 to R23 085 million in 2020/2021 was mainly due to increased spending on social protection services by the Gauteng, Western Cape and KwaZulu-Natal provincial governments.

The increase of R59 million in cash payments for public order and safety from R7 487 million in 2019/2020 to R7 546 million in 2020/2021 was mainly due to increased spending on public order and safety services by the Western Cape and Gauteng provincial governments.

The decrease of R24 million in cash payments for environmental protection from R4 525 million in 2019/2020 to R4 501 million in 2020/2021 was mainly due to decreased spending on environmental protection by the Limpopo, Eastern Cape and Western Cape provincial governments.

The decrease of R1 522 million in cash payments for recreation, culture and religion from R10 915 million in 2019/2020 to R9 393 million in 2020/2021 was mainly due to decreased spending on recreation, culture and religion by the KwaZulu-Natal, Free State and Gauteng provincial governments.

The decrease of R1 867 million in cash payments for general public services from R33 515 million in 2019/2020 to R31 648 million in 2020/2021 was mainly due to decreased spending on general public services by the Gauteng, KwaZulu-Natal and Northern Cape provincial governments.

The decrease of R3 992 million in cash payments for housing and community amenities from R23 277 million in 2019/2020 to R19 285 million in 2020/2021 was mainly due to decreased spending on housing and community amenities by the KwaZulu-Natal, Eastern Cape and Gauteng provincial governments.

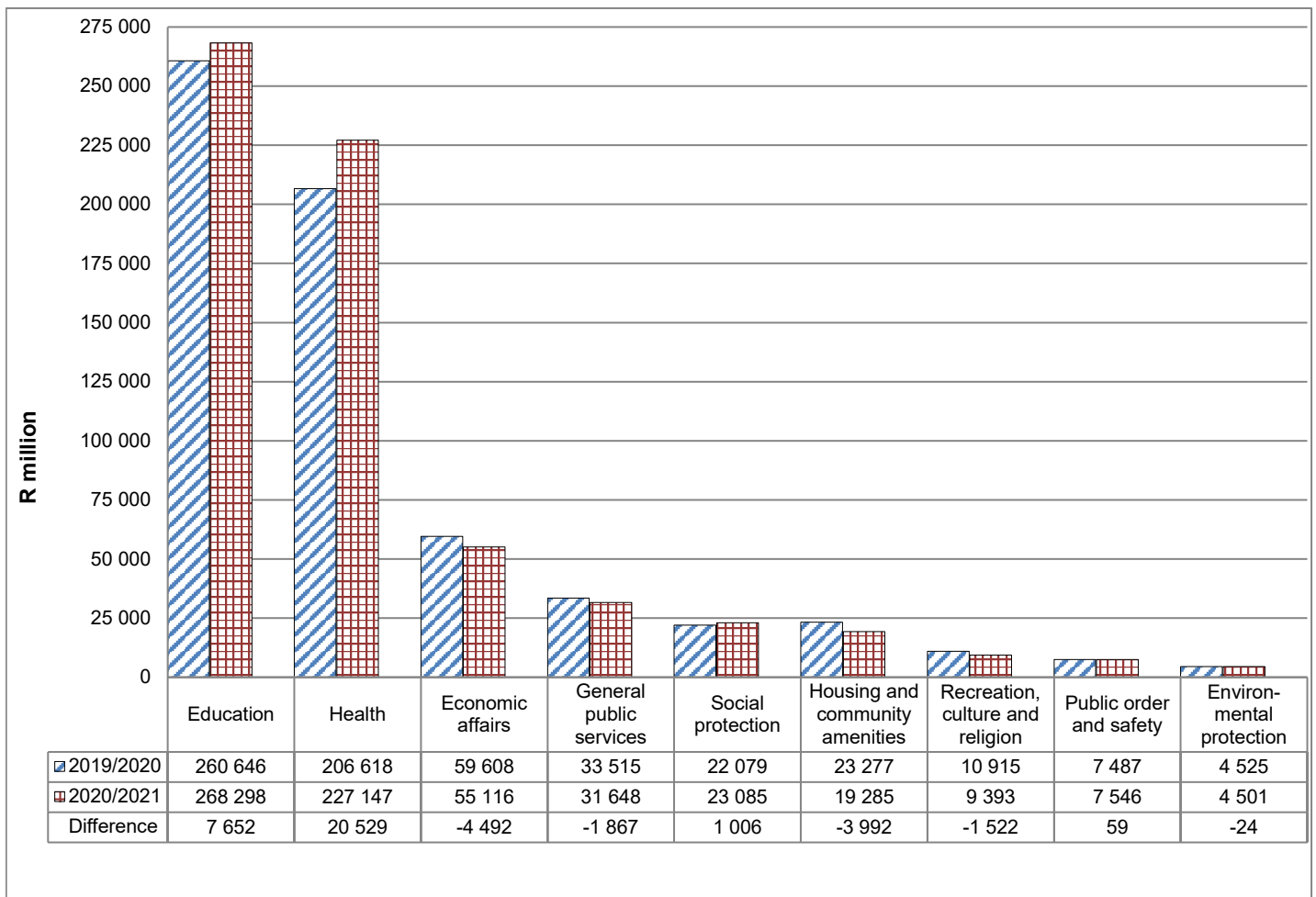
The decrease of R4 492 million in cash payments for economic affairs from R59 608 million in 2019/2020 to R55 116 million in 2020/2021 was mainly due to decreased spending on economic affairs by the Limpopo, KwaZulu-Natal and Mpumalanga provincial governments.

**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> a	<b>33 515</b>	<b>31 648</b>	<b>-1 867</b>	<b>4,9</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	10 305	9 337	-968	1,4
7012	Foreign economic aid	0	0	0	0,0
7013	General services	22 957	22 082	-875	3,4
7014	Basic research	0	2	2	0,0
7015	R&D General public services	130	165	35	0,0
7016	General public services n.e.c. <sup>3</sup>	122	61	-61	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
<b>702</b>	<b>Defence</b> b	<b>0</b>	<b>0</b>	<b>0</b>	<b>0,0</b>
<b>703</b>	<b>Public order and safety</b> c	<b>7 487</b>	<b>7 546</b>	<b>59</b>	<b>1,2</b>
7031	Police	7 448	7 511	63	1,2
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	40	35	-5	0,0
7036	Public order and safety n.e.c.	0	0	0	0,0
<b>704</b>	<b>Total economic affairs</b> d	<b>59 608</b>	<b>55 116</b>	<b>-4 492</b>	<b>8,5</b>
7041	General economic, commercial and labour affairs	5 723	5 582	-141	0,9
7042	Agriculture, forestry, fishing and hunting	10 576	9 660	-916	1,5
7043	Fuel and energy	0	0	0	0,0
7044	Mining, manufacturing and construction	149	92	-57	0,0
7045	Transport	40 075	36 951	-3 124	5,7
7046	Communications	0	0	0	0,0
7047	Other industries	2 068	1 741	-327	0,3
7048	R&D Economic affairs	1 018	1 091	73	0,2
7049	Economic affairs n.e.c.	0	0	0	0,0
<b>705</b>	<b>Environmental protection</b> e	<b>4 525</b>	<b>4 501</b>	<b>-24</b>	<b>0,7</b>
<b>706</b>	<b>Housing and community amenities</b> f	<b>23 277</b>	<b>19 285</b>	<b>-3 992</b>	<b>3,0</b>
<b>707</b>	<b>Health</b> g	<b>206 618</b>	<b>227 147</b>	<b>20 529</b>	<b>35,2</b>
<b>708</b>	<b>Recreation, culture and religion</b> h	<b>10 915</b>	<b>9 393</b>	<b>-1 522</b>	<b>1,5</b>
<b>709</b>	<b>Education</b> i	<b>260 646</b>	<b>268 298</b>	<b>7 652</b>	<b>41,5</b>
<b>710</b>	<b>Social protection</b> j	<b>22 079</b>	<b>23 085</b>	<b>1 006</b>	<b>3,6</b>
<b>70</b>	<b>Total provincial 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> k	<b>628 671</b>	<b>646 019</b>	<b>17 348</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 3 – Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets for the 2019/2020\* and 2020/2021\*\* fiscal years**

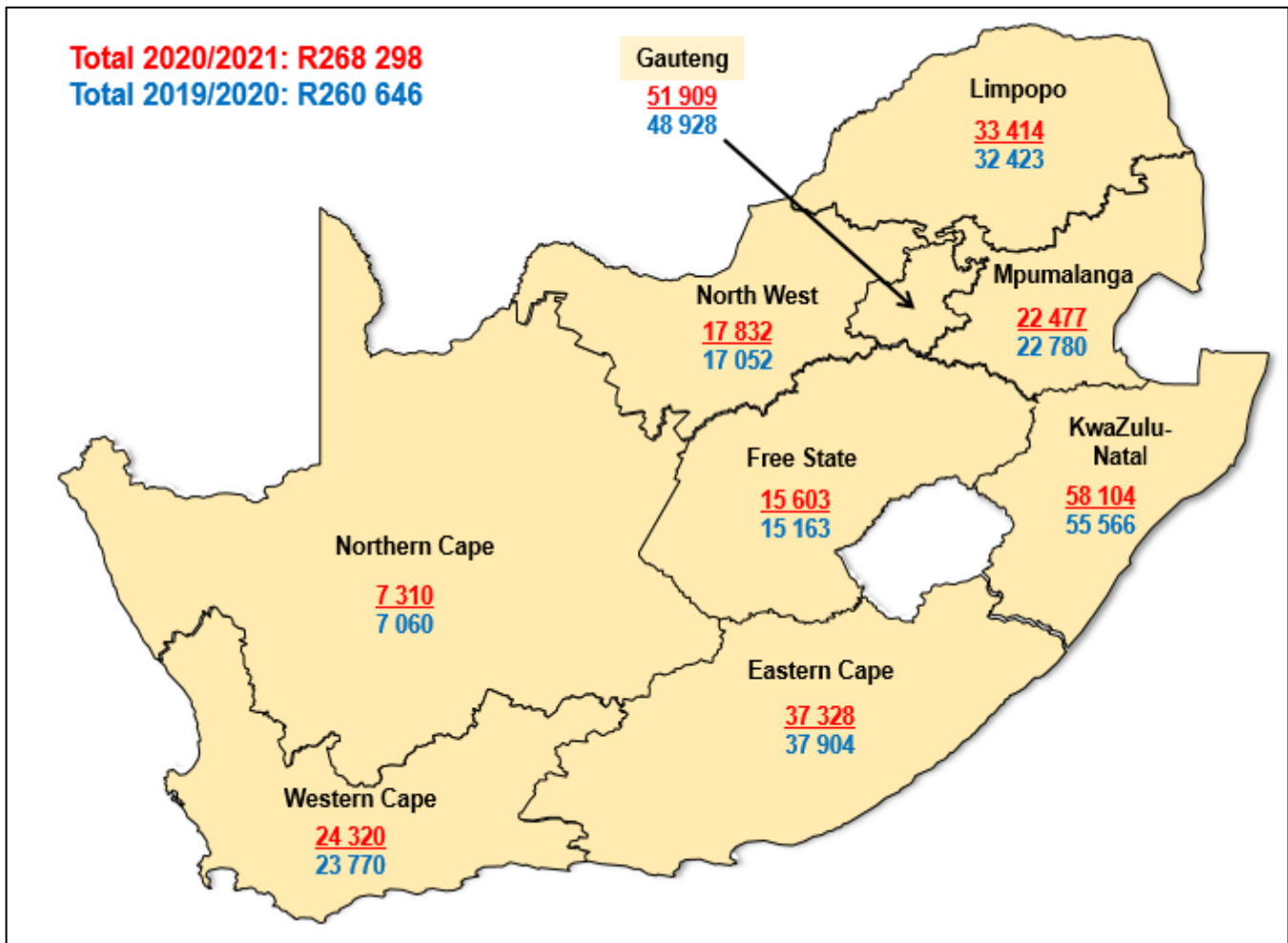


\* Some of the figures have been revised since the previous publication.

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

Figure 3 shows that the largest proportion of provincial government spending according to functional classification for the 2020/2021 fiscal year was on education (R268 298 million), followed by health (R227 147 million) and economic affairs (R55 116 million). Environmental protection made the lowest contribution (R4 501 million).

**Figure 4 – Spending on education by the individual provincial governments for the 2019/2020\* and 2020/2021 fiscal years (R million)\*\***



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

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

The provincial government expenditure on education for the 2020/2021 fiscal year was R268 298 million. Figure 4 shows that the KwaZulu-Natal provincial government was the highest contributor (R58 104 million), followed by Gauteng (R51 909 million) and Eastern Cape (R37 328 million). The Northern Cape provincial government was the lowest contributor (R7 310 million) (see Annexure B, page 25).

**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>648 844</b>
11	Taxes	14 273
12	Social contributions	0
13	Grants	628 852
14	Other receipts	5 719

\*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							TOTAL (21 – 28)
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
R million									
<b>70</b>	<b>GENERAL GOVERNMENT SERVICES</b>	<b>393 589</b>	<b>157 896</b>	<b>105</b>	<b>8 642</b>	<b>15 851</b>	<b>2 633</b>	<b>34 923</b>	<b>613 640</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>14 516</b>	<b>10 259</b>	<b>3</b>	<b>0</b>	<b>368</b>	<b>135</b>	<b>5 008</b>	<b>30 289</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	6 339	2 243	2	0	199	52	375	9 210
7012	Foreign economic aid	0	0	0	0	0	0	0	0
7013	General services	8 177	7 851	1	0	105	83	4 633	20 850
7014	Basic research	0	0	0	0	2	0	0	2
7015	R&D General public services	0	165	0	0	0	0	0	165
7016	General public services n.e.c.	0	0	0	0	61	0	0	61
7017	Public debt transactions	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
<b>702</b>	<b>DEFENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>4 589</b>	<b>2 147</b>	<b>0</b>	<b>0</b>	<b>443</b>	<b>44</b>	<b>52</b>	<b>7 274</b>
7031	Police services	4 559	2 142	0	0	443	44	51	7 239
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	30	5	0	0	0	0	0	35
7036	Public order and safety n.e.c.	0	0	0	0	0	0	0	0

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

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

GFS 2014 code	Functional classification	Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 – 28)
R million									
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>11 982</b>	<b>16 800</b>	<b>1</b>	<b>7 074</b>	<b>8 897</b>	<b>171</b>	<b>1 641</b>	<b>46 566</b>
7041	General economic, commercial and labour affairs	1 011	507	0	8	2 791	8	984	5 308
7042	Agriculture, forestry, fishing and hunting	5 221	2 746	1	0	411	94	504	8 976
7043	Fuel and energy	0	0	0	0	0	0	0	0
7044	Mining, manufacturing and construction	0	0	0	0	91	0	1	92
7045	Transport	5 092	13 018	0	7 066	4 059	64	128	29 427
7046	Communication	0	0	0	0	0	0	0	0
7047	Other industries	149	66	0	0	1 476	1	11	1 704
7048	R&D Economic affairs	510	463	0	0	70	4	13	1 059
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>1 847</b>	<b>667</b>	<b>0</b>	<b>0</b>	<b>1 779</b>	<b>13</b>	<b>66</b>	<b>4 371</b>
7051	Waste management	91	21	0	0	0	0	0	113
7052	Waste water management	0	0	0	0	0	0	0	0
7053	Pollution abatement	48	10	0	0	0	0	0	58
7054	Protection of biodiversity and landscape	1 689	619	0	0	1 705	12	65	4 091
7055	R&D Environmental protection	18	17	0	0	73	0	0	109
7056	Environmental protection n.e.c.	0	0	0	0	0	0	0	0
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>2 583</b>	<b>1 035</b>	<b>0</b>	<b>0</b>	<b>673</b>	<b>25</b>	<b>14 071</b>	<b>18 387</b>
7061	Housing development	1 974	839	0	0	500	16	14 052	17 382
7062	Community development	539	168	0	0	173	9	2	892
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	69	27	0	0	0	0	16	113
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							TOTAL (21 – 28)
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
R million									
<b>707</b>	<b>HEALTH</b>	<b>134 781</b>	<b>73 344</b>	<b>76</b>	<b>0</b>	<b>1 459</b>	<b>635</b>	<b>3 513</b>	<b>213 809</b>
7071	Medical products, appliances, and equipment	86	103	0	0	0	0	0	189
7072	Outpatient services	5 761	1 938	1	0	75	11	23	7 807
7073	Hospital services	86 302	37 001	69	0	0	434	1 845	125 651
7074	Public health services	41 630	31 508	7	0	1 274	186	1 638	76 242
7075	R&D Health	0	78	0	0	0	0	0	78
7076	Health n.e.c.	1 004	2 717	0	0	110	4	7	3 842
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>4 151</b>	<b>1 816</b>	<b>1</b>	<b>0</b>	<b>1 703</b>	<b>61</b>	<b>1 260</b>	<b>8 993</b>
7081	Recreational and sporting services	566	306	0	0	548	9	265	1 693
7082	Cultural services	3 585	1 460	1	0	1 034	53	298	6 429
7083	Broadcasting and publishing services	0	0	0	0	122	0	0	122
7084	Religious and other community services	0	40	0	0	0	0	698	738
7085	R&D Recreation, cultural and religion	0	10	0	0	0	0	0	10
7086	Recreation, culture and religion n.e.c.	0	0	0	0	0	0	0	0
<b>709</b>	<b>EDUCATION</b>	<b>208 752</b>	<b>47 746</b>	<b>2</b>	<b>1 568</b>	<b>449</b>	<b>1 483</b>	<b>1 405</b>	<b>261 406</b>
7091	Pre-primary and primary education	104 575	12 967	1	952	0	657	132	119 283
7092	Secondary education	76 869	11 780	0	617	0	592	46	89 905
7093	Post-secondary non-tertiary education	3 521	500	0	0	0	13	247	4 281
7094	Tertiary education	0	0	0	0	87	0	60	146
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	0	3	0	0	48	0	0	51
7098	Education n.e.c.	23 787	22 496	1	0	315	221	920	47 740

\*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							TOTAL (21 – 28)
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
R million									
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>10 388</b>	<b>4 082</b>	<b>21</b>	<b>0</b>	<b>80</b>	<b>65</b>	<b>7 907</b>	<b>22 545</b>
7101	Sickness and disability	329	88	0	0	0	0	516	933
7102	Old age	481	126	0	0	0	2	893	1 501
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	3 333	573	0	0	0	12	4 535	8 453
7105	Unemployment	0	0	0	0	21	0	0	21
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	1 653	470	0	0	0	3	812	2 938
7108	R&D Social protection	260	63	0	0	0	2	1	326
7109	Social protection n.e.c.	4 333	2 762	21	0	59	47	1 150	8 372

\*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				TOTAL (611 – 614)
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	
		R million				
<b>70</b>	<b>GENERAL GOVERNMENT SERVICES</b>	<b>31 578</b>	<b>0</b>	<b>0</b>	<b>800</b>	<b>32 379</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1 323</b>	<b>0</b>	<b>0</b>	<b>36</b>	<b>1 359</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	127	0	0	0	127
7012	Foreign economic aid	0	0	0	0	0
7013	General services	1 196	0	0	36	1 232
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	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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>272</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>272</b>
7031	Police services	272	0	0	0	272
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

\*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				TOTAL (611 – 614)
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	
R million						
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>8 467</b>	<b>0</b>	<b>0</b>	<b>83</b>	<b>8 550</b>
7041	General economic, commercial and labour affairs	273	0	0	0	273
7042	Agriculture, forestry, fishing and hunting	683	0	0	0	683
7043	Fuel and energy	0	0	0	0	0
7044	Mining, manufacturing and construction	0	0	0	0	0
7045	Transport	7 441	0	0	83	7 524
7046	Communication	0	0	0	0	0
7047	Other industries	37	0	0	0	37
7048	R&D Economic affairs	32	0	0	0	32
7049	Economic affairs n.e.c.	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>130</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130</b>
7051	Waste management	62	0	0	0	62
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	6	0	0	0	6
7054	Protection of biodiversity and landscape	62	0	0	0	62
7055	R&D Environmental protection	0	0	0	0	0
7056	Environmental protection n.e.c.	0	0	0	0	0
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>242</b>	<b>0</b>	<b>0</b>	<b>656</b>	<b>898</b>
7061	Housing development	115	0	0	656	771
7062	Community development	126	0	0	0	126
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

\*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						
<b>707</b>	<b>HEALTH</b>	<b>13 338</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13 338</b>
7071	Medical products, appliances, and equipment	3	0	0	0	3
7072	Outpatient services	1 207	0	0	0	1 207
7073	Hospital services	7 977	0	0	0	7 977
7074	Public health services	3 052	0	0	0	3 052
7075	R&D Health	0	0	0	0	0
7076	Health n.e.c.	1 099	0	0	0	1 099
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>399</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400</b>
7081	Recreational and sporting services	62	0	0	0	62
7082	Cultural services	338	0	0	0	338
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, cultural and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	0	0	0	0	0
<b>709</b>	<b>EDUCATION</b>	<b>6 867</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>6 892</b>
7091	Pre-primary and primary education	552	0	0	0	552
7092	Secondary education	259	0	0	0	259
7093	Post-secondary non-tertiary education	36	0	0	0	36
7094	Tertiary education	0	0	0	0	0
7095	Education not definable by level	0	0	0	0	0
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	0	0	0	0	0
7098	Education n.e.c.	6 019	0	0	25	6 044

\*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)
<b>R million</b>						
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>540</b>
7101	Sickness and disability	4	0	0	0	4
7102	Old age	2	0	0	0	2
7103	Survivors	0	0	0	0	0
7104	Family and children	91	0	0	0	91
7105	Unemployment	0	0	0	0	0
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	50	0	0	0	50
7108	R&D Social protection	6	0	0	0	6
7109	Social protection n.e.c.	388	0	0	0	388

\*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>92</b>
311	Fixed assets	84
312	Inventories	0
313	Valuables	0
314	Non-produced assets	7

\*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>0</b>
321	Domestic	0
322	Foreign	0

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

**Table 6 – Economic classification of the net incurrence of liabilities for the 2020/2021\* fiscal year (summary)**

<b>GFS 2014 code</b>	<b>Economic classification</b>	<b>R million</b>
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>0</b>
331	Domestic	0
332	Foreign	0

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

**Annexure A – Expenditure cash flows for operating activities and purchases of non-financial assets (economically classified) of the individual provincial governments for the 2019/2020 and 2020/2021 fiscal years<sup>1</sup>**

GFS 2014 code	Economic classification by province	2019/2020 <sup>2</sup>	2020/2021	Difference between 2019/2020 and 2020/2021
		R million		
<b>21</b>	<b>Total compensation of employees</b>	<b>384 400</b>	<b>393 589</b>	<b>9 189</b>
	Eastern Cape	54 378	55 275	897
	Free State	23 373	23 607	234
	Gauteng	73 104	76 499	3 395
	KwaZulu-Natal	81 262	83 202	1 940
	Limpopo	48 401	48 000	-401
	Mpumalanga	30 400	31 236	836
	North West	26 291	27 729	1 438
	Northern Cape	10 655	10 827	172
	Western Cape	36 536	37 213	677
<b>22</b>	<b>Total purchases of goods and services</b>	<b>145 315</b>	<b>157 896</b>	<b>12 581</b>
	Eastern Cape	17 988	18 012	24
	Free State	8 142	8 876	734
	Gauteng	32 075	36 923	4 848
	KwaZulu-Natal	29 803	31 997	2 194
	Limpopo	12 832	14 055	1 223
	Mpumalanga	12 304	12 212	-92
	North West	10 380	10 975	595
	Northern Cape	5 156	5 416	260
	Western Cape	16 636	19 432	2 796
<b>24</b>	<b>Total interest</b>	<b>62</b>	<b>105</b>	<b>43</b>
	Eastern Cape	25	57	32
	Free State	2	24	22
	Gauteng	3	2	-1
	KwaZulu-Natal	9	1	-8
	Limpopo	2	1	-1
	Mpumalanga	5	0	-5
	North West	8	15	7
	Northern Cape	9	6	-3
	Western Cape	0	0	0
<b>25</b>	<b>Total subsidies</b>	<b>8 815</b>	<b>8 642</b>	<b>-173</b>
	Eastern Cape	528	524	-4
	Free State	369	386	17
	Gauteng	2 998	2 898	-100
	KwaZulu-Natal	1 467	1 345	-122
	Limpopo	842	792	-50
	Mpumalanga	692	701	9
	North West	718	727	9
	Northern Cape	76	70	-6
	Western Cape	1 125	1 200	75
<b>26</b>	<b>Total grants</b>	<b>16 462</b>	<b>15 851</b>	<b>-611</b>
	Eastern Cape	1 769	1 824	55
	Free State	295	213	-82
	Gauteng	4 763	5 154	391
	KwaZulu-Natal	3 514	3 184	-330
	Limpopo	2 477	1 624	-853
	Mpumalanga	580	498	-82
	North West	598	685	87
	Northern Cape	152	120	-32
	Western Cape	2 314	2 551	237

<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.

**Annexure A – Expenditure cash flows for operating activities and purchases of non-financial assets (economically classified) of the individual provincial governments for the 2019/2020 and 2020/2021 fiscal years<sup>1</sup> (concluded)**

GFS 2014 code	Economic classification by province	2019/2020 <sup>2</sup>	2020/2021	Difference between 2019/2020 and 2020/2021
		R million		
<b>27</b>	<b>Total social benefits</b>	<b>2 319</b>	<b>2 633</b>	<b>314</b>
	Eastern Cape	406	425	19
	Free State	126	122	-4
	Gauteng	336	521	185
	KwaZulu-Natal	443	443	0
	Limpopo	426	533	107
	Mpumalanga	164	177	13
	North West	158	157	-1
	Northern Cape	44	62	18
	Western Cape	215	194	-21
<b>28</b>	<b>Total other payments</b>	<b>39 396</b>	<b>34 923</b>	<b>-4 473</b>
	Eastern Cape	4 404	4 017	-387
	Free State	2 876	2 520	-356
	Gauteng	10 364	9 156	-1 208
	KwaZulu-Natal	6 776	5 707	-1 069
	Limpopo	2 401	2 108	-293
	Mpumalanga	3 361	2 649	-712
	North West	2 844	2 342	-502
	Northern Cape	1 073	942	-131
	Western Cape	5 298	5 482	184
<b>61</b>	<b>Total purchases of non-financial assets</b>	<b>31 901</b>	<b>32 379</b>	<b>478</b>
	Eastern Cape	4 119	3 431	-688
	Free State	2 093	1 980	-113
	Gauteng	4 794	6 851	2 057
	KwaZulu-Natal	6 915	8 117	1 202
	Limpopo	1 560	1 750	190
	Mpumalanga	3 927	3 774	-153
	North West	1 905	1 320	-585
	Northern Cape	1 128	856	-272
	Western Cape	5 459	4 301	-1 158
	<b>Total provincial government expenditure</b>	<b>628 671</b>	<b>646 019</b>	<b>17 348</b>
	Eastern Cape	83 617	83 565	-52
	Free State	37 276	37 726	450
	Gauteng	128 437	138 002	9 565
	KwaZulu-Natal	130 189	133 994	3 805
	Limpopo	68 940	68 863	-77
	Mpumalanga	51 434	51 246	-188
	North West	42 901	43 951	1 050
	Northern Cape	18 292	18 299	7
	Western Cape	67 584	70 372	2 788

<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.



**Annexure B – Expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of the individual provincial governments for the 2019/2020 and 2020/2021 fiscal years<sup>1</sup>**

GFS 2014 code	Functional classification by province	2019/2020 <sup>2</sup>	2020/2021	Difference between 2019/2020 and 2020/2021
		R million		
<b>701</b>	<b>Total general public services</b>	<b>33 515</b>	<b>31 648</b>	<b>-1 867</b>
	Eastern Cape	5 046	4 934	-112
	Free State	3 205	3 065	-140
	Gauteng	7 161	6 454	-707
	KwaZulu-Natal	4 247	3 712	-535
	Limpopo	2 679	2 525	-154
	Mpumalanga	2 592	2 474	-118
	North West	2 788	2 755	-33
	Northern Cape	1 316	1 086	-230
	Western Cape	4 479	4 643	164
<b>703</b>	<b>Total public order and safety</b>	<b>7 487</b>	<b>7 546</b>	<b>59</b>
	Eastern Cape	598	559	-39
	Free State	514	510	-4
	Gauteng	765	882	117
	KwaZulu-Natal	1 113	988	-125
	Limpopo	1 261	1 223	-38
	Mpumalanga	1 375	1 230	-145
	North West	781	707	-74
	Northern Cape	222	196	-26
	Western Cape	859	1 253	394
<b>704</b>	<b>Total economic affairs</b>	<b>59 608</b>	<b>55 116</b>	<b>-4 492</b>
	Eastern Cape	6 887	6 584	-303
	Free State	3 532	3 205	-327
	Gauteng	9 102	9 413	311
	KwaZulu-Natal	12 745	11 851	-894
	Limpopo	6 348	5 059	-1 289
	Mpumalanga	6 141	5 361	-780
	North West	5 093	4 432	-661
	Northern Cape	2 473	2 263	-210
	Western Cape	7 286	6 950	-336
<b>705</b>	<b>Total environmental protection</b>	<b>4 525</b>	<b>4 501</b>	<b>-24</b>
	Eastern Cape	529	484	-45
	Free State	287	316	29
	Gauteng	460	456	-4
	KwaZulu-Natal	1 243	1 395	152
	Limpopo	678	589	-89
	Mpumalanga	184	169	-15
	North West	355	368	13
	Northern Cape	164	141	-23
	Western Cape	625	584	-41
<b>706</b>	<b>Total housing and community amenities</b>	<b>23 277</b>	<b>19 285</b>	<b>-3 992</b>
	Eastern Cape	2 439	1 782	-657
	Free State	1 350	1 071	-279
	Gauteng	5 804	5 317	-487
	KwaZulu-Natal	4 880	3 920	-960
	Limpopo	1 478	1 057	-421
	Mpumalanga	1 946	1 589	-357
	North West	2 028	1 611	-417
	Northern Cape	595	510	-85
	Western Cape	2 756	2 429	-327

<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.

**Annexure B – Expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of the individual provincial governments for the 2019/2020 and 2020/2021 fiscal years<sup>1</sup> (concluded)**

GFS 2014 code	Functional classification by province	2019/2020 <sup>2</sup>	2020/2021	Difference between 2019/2020 and 2020/2021
		R million		
707	<b>Total health</b>	<b>206 618</b>	<b>227 147</b>	<b>20 529</b>
	Eastern Cape	25 543	27 387	1 844
	Free State	10 844	11 702	858
	Gauteng	49 880	57 012	7 132
	KwaZulu-Natal	44 134	48 188	4 054
	Limpopo	20 654	21 610	956
	Mpumalanga	13 918	15 407	1 489
	North West	12 099	13 732	1 633
	Northern Cape	5 055	5 423	368
	Western Cape	24 491	26 686	2 195
708	<b>Total recreation, culture and religion</b>	<b>10 915</b>	<b>9 393</b>	<b>-1 522</b>
	Eastern Cape	1 649	1 484	-165
	Free State	999	772	-227
	Gauteng	1 195	1 004	-191
	KwaZulu-Natal	2 665	2 142	-523
	Limpopo	1 275	1 176	-99
	Mpumalanga	812	764	-48
	North West	995	879	-116
	Northern Cape	496	388	-108
Western Cape	830	784	-46	
709	<b>Total education</b>	<b>260 646</b>	<b>268 298</b>	<b>7 652</b>
	Eastern Cape	37 904	37 328	-576
	Free State	15 163	15 603	440
	Gauteng	48 928	51 909	2 981
	KwaZulu-Natal	55 566	58 104	2 538
	Limpopo	32 423	33 414	991
	Mpumalanga	22 780	22 477	-303
	North West	17 052	17 832	780
	Northern Cape	7 060	7 310	250
Western Cape	23 770	24 320	550	
710	<b>Total social protection</b>	<b>22 079</b>	<b>23 085</b>	<b>1 006</b>
	Eastern Cape	3 021	3 022	1
	Free State	1 383	1 484	101
	Gauteng	5 141	5 556	415
	KwaZulu-Natal	3 594	3 694	100
	Limpopo	2 145	2 211	66
	Mpumalanga	1 686	1 777	91
	North West	1 710	1 635	-75
	Northern Cape	911	982	71
Western Cape	2 488	2 724	236	
	<b>Total provincial government expenditure</b>	<b>628 671</b>	<b>646 019</b>	<b>17 348</b>
	Eastern Cape	83 617	83 565	-52
	Free State	37 276	37 726	450
	Gauteng	128 437	138 002	9 565
	KwaZulu-Natal	130 189	133 994	3 805
	Limpopo	68 940	68 863	-77
	Mpumalanga	51 434	51 246	-188
	North West	42 901	43 951	1 050
	Northern Cape	18 292	18 299	7
	Western Cape	67 584	70 372	2 788

<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.

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

## Tables

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

## Explanatory notes

**Introduction** This statistical release includes economic and functional classifications of the sources and uses of cash from the provincial revenue fund and donor funds for the 2020/2021 fiscal year based on the GFSM 2014 methodology. The provincial revenue fund refers to the votes of the provincial government departments as well as fixed statutory appropriations and standing appropriations. Donor funds consist mainly of donations from foreign governments and international organisations.

**Disaggregated data** **Disaggregated data (Tables 1 to 8) are available on the Stats SA website.**

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

**Scope of the financial statistics of provincial government** The cash payment transactions of the following provincial governments (2020/2021 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 nine provinces comprised 122 departments for the 2020/2021 fiscal year.

### **Eastern Cape (14 departments)**

- 1) Cooperative 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) 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) Cooperative Governance and Traditional Affairs
- 17) Economic, Small Business Development, Tourism and Environmental Affairs
- 18) Education
- 19) Health
- 20) Human Settlements
- 21) Office of the Premier

- 22) Police, Roads and Transport
- 23) Provincial Legislature
- 24) Provincial Treasury
- 25) Public Works and Infrastructure
- 26) Social Development
- 27) Sport, Arts, Culture and Recreation

**Gauteng (15 departments)**

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

**KwaZulu-Natal (15 departments)**

- 43) Agriculture and Rural Development
- 44) Arts and Culture
- 45) Community Safety and Liaison
- 46) Cooperative 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) Social Development
- 56) Sport and Recreation
- 57) Transport

**Limpopo (12 departments)**

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

**Mpumalanga (13 departments)**

- 70) Agriculture, Rural Development, Land and Environmental Affairs

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

**North West (13 departments)**

- 83) Agriculture and Rural Development
- 84) Arts Culture Sports and Recreation
- 85) Community Safety and Transport Management
- 86) Cooperative Governance and Traditional Affairs
- 87) Economic Development Environment Conservation and Tourism
- 88) Education
- 89) Health
- 90) Human Settlements
- 91) Office of the Premier
- 92) Provincial Legislature
- 93) Provincial Treasury
- 94) Public Works and Roads
- 95) Social Development

**Northern Cape (13 departments)**

- 96) Agriculture, Land Reform and Rural Development
- 97) Cooperative Governance, Human Settlements and Traditional Affairs
- 98) Economic Development and Tourism
- 99) Education
- 100) Environment and Nature Conservation
- 101) Health
- 102) Office of the Premier
- 103) Provincial Legislature
- 104) Provincial Treasury
- 105) Roads and Public Works
- 106) Social Development
- 107) Sports, Arts and Culture
- 108) Transport, Safety and Liaison

**Western Cape (14 departments)**

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

**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 8) also include tables in which government consumption expenditure is split into individual and collective services (see Table 7 as listed in Annexure C, page 26). 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 C, page 26). 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 that have 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>	<p>Statistics South Africa also publishes information on the transactions of the following levels of the general government in statistical releases:</p> <p>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>  P9119.4    <i>Financial statistics of consolidated general government.</i></p>
<b>Symbols and abbreviations</b>	<p>CET            Community Education and Training  GFSM         Government Finance Statistics Manual, 2014  IMF            International Monetary Fund  n.e.c.         Not elsewhere classified  NPISH        Non-Profit Institutions Serving Households  NT             National Treasury  PSCC         Public Sector Classification Committee  R&amp;D          Research and Development  SA             South Africa  SARB         South African Reserve Bank  SNA            System of National Accounts, 2008  Stats SA      Statistics South Africa</p>
<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 and C. Revisions are due to improved classification of data and additional information becoming available after initial publication.
<b>Response rate</b>	The response rate for 2020/2021 was 100,0%.

## 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>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 the macroeconomic statistical framework (the GFS framework) designed to support fiscal analysis. The manual provides the economic and statistical reporting principles to be used in compiling the statistics and guidelines for the presentation of fiscal statistics within an analytic framework that includes appropriate balancing items.
<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 that provides higher education on a full-time or part-time basis, and which is established or deemed to be established as a public higher education institution under the Higher Education Act, 1997; and declared as a public higher education institution under the Higher Education Act, 1997.
<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 recognize revenues in the period they become available and measurable, and recognize 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, natural occurring assets over which ownership is enforced. Natural 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 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.
<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 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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