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Key findings

The net change in the stock of cash from the national and provincial extra-budgetary accounts and funds amounted to R2 360 million for the 2021/2022 fiscal year.

The revenue cash flows from operating activities amounted to R329 818 million and the expense cash flows amounted to R287 422 million, resulting in a net cash inflow from operating activities of R42 396 million for the 2021/2022 fiscal year ended 31 March 2022. The net cash outflow from transactions in non-financial assets amounted to R15 928 million for the same fiscal year. The net acquisition of financial assets other than cash amounted to a cash outflow of R22 919 million. The net incurrence of liabilities amounted to a cash outflow of R1 189 million. This resulted in a net cash outflow of R24 108 million from financing activities. The total net change in the stock of cash of the extra-budgetary accounts and funds amounted to a net cash surplus of R2 360 million (see Table A, p. 5).

The largest contributor to the total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of R303 565 million from the national and provincial extra-budgetary accounts and funds for the 2021/2022 fiscal year was social protection (R88 523 million or 29,2%), followed by economic affairs (R61 679 million or 20,3%), general public services (R52 241 million or 17,2%), education (R45 440 million or 15,0%) and health (R20 606 million or 6,8%). The smallest contributors were housing and community amenities (R14 326 million or 4,7%), recreation, culture and religion (R7 937 million or 2,6%), environmental protection (R6 181 million or 2,0%), public order and safety (R5 076 million or 1,7%) and defence (R1 554 million or 0,5%) (see Table C, p. 11 and Figure 2, p. 12).

Revenue cash flows from operating activities, the expense cash flows for operating activities and net cash flows from investment in non-financial assets by economic classification

Economic classification of expenditure is in general a measure of the nature and economic effect of government operations on the economy of a country. There are seven main economic classification categories of expense cash flows for operating activities: compensation of employees; purchases of goods and services; interest; subsidies; grants; social benefits; and other payments. The figures in this statistical release have been converted from an accrual basis of recording system to a cash basis of recording system.

The revenue cash flows from operating activities increased by R46 875 million from R282 943 million in 2020/2021 to R329 818 million in 2021/2022. The increase was attributed to increases in grants and other receipts received (see Table A, p. 5).

The increase of R18 656 million in grants received from R138 109 million in 2020/2021 to R156 765 million in 2021/2022 was mainly due to increases in transfers received by the National Student Financial Aid Scheme and the National Skills Fund from the Department of Higher Education and Training, and transfers received by the South African National Roads Agency Limited from the Department of Transport.

The increase of R14 995 million in other receipts received from R74 513 million in 2020/2021 to R89 508 million in 2021/2022 was mainly due to increases in cash received for goods and services by the National Health Laboratory Service and the South African National Roads Agency Limited, and the inclusion of the Gauteng Medical Supplies Depot for the first time.

The increase of R6 963 million in taxes collected from R44 580 million in 2020/2021 to R51 543 million in 2021/2022 was mainly due to an increase in fuel levies collected by the Road Accident Fund, and increases in levies collected by the National Lottery Distribution Trust Fund and the Perishable Products Export Control Board.

The increase of R6 261 million in social contributions from R25 741 million in 2020/2021 to R32 002 million in 2021/2022 was mainly due to increases in contributions received by the Unemployment Insurance Fund, the Compensation Fund and the Mines and Works Compensation Fund.

Expense cash flows for operating activities increased by R349 million from R287 073 million in 2020/2021 to R287 422 million in 2021/2022, which was mainly due to an increase in purchases of goods and services.

The largest contributor to total expense cash flows for operating activities for the 2021/2022 fiscal year was purchases of goods and services (R94 266 million), followed by social benefits (R71 778 million), compensation of employees (R60 125 million), other payments (R49 315 million), interest (R5 545 million), grants paid (R3 349 million) and subsidies (R3 044 million).

The increase of R19 386 million in purchases of goods and services from R74 880 million in 2020/2021 to R94 266 million in 2021/2022 was mainly due to increases in cash payments for goods and services by the South African National Roads Agency Limited and the Water Trading Entity, and the inclusion of the Gauteng Medical Supplies Depot for the first time.

The increase of R9 863 million in other payments from R39 452 million in 2020/2021 to R49 315 million in 2021/2022 was mainly due to increased payments to households by the National Student Financial Aid Scheme, cash surrendered to the Provincial Revenue Fund by the Gauteng Partnership Fund, and an increase in current transfers to non-profit institutions serving households by the National Lottery Distribution Trust Fund.

The increase of R3 560 million in compensation of employees from R56 565 million in 2020/2021 to R60 125 million in 2021/2022 was mainly due to increases in compensation of employees by the Auditor-General of South Africa, the National Health Laboratory Service and the South African Revenue Service.

The increase of R1 403 million in grants paid from R1 946 million in 2020/2021 to R3 349 million in 2021/2022 was mainly due to increases in transfer payments by the National Skills Fund, the National Lottery Distribution Trust Fund and the African Renaissance and International Co-operation Fund.

The increase of R233 million in subsidies from R2 811 million in 2020/2021 to R3 044 million in 2021/2022 was due to increases in subsidies paid by the National Film and Video Foundation, the Gautrain Management Agency, and the Gauteng Growth and Development Agency.

The increase of R81 million in interest from R5 464 million in 2020/2021 to R5 545 million in 2021/2022 was mainly due to increased interest payments by the South African National Roads Agency Limited, the Road Accident Fund and the Auditor-General of South Africa.

The decrease of R34 177 million in social benefits from R105 955 million in 2020/2021 to R71 778 million in 2021/2022 was mainly due to lower claims paid to households by the Unemployment Insurance Fund and the Mines and Works Compensation Fund.

The net cash outflow from investment in non-financial assets increased by R4 801 million from R11 127 million in 2020/2021 to R15 928 million in 2021/2022. The increase was mainly due to increased capital expenditure on road construction by the South African National Roads Agency Limited, the purchase of voter management devices by the Electoral Commission of South Africa and an increase in cash payments for buildings other than dwellings by the Property Management Trading Entity.

Table A – Economic classification of statement of sources and uses of cash of extra-budgetary accounts and funds for the 2020/2021 and 2021/2022 fiscal years (summary)¹

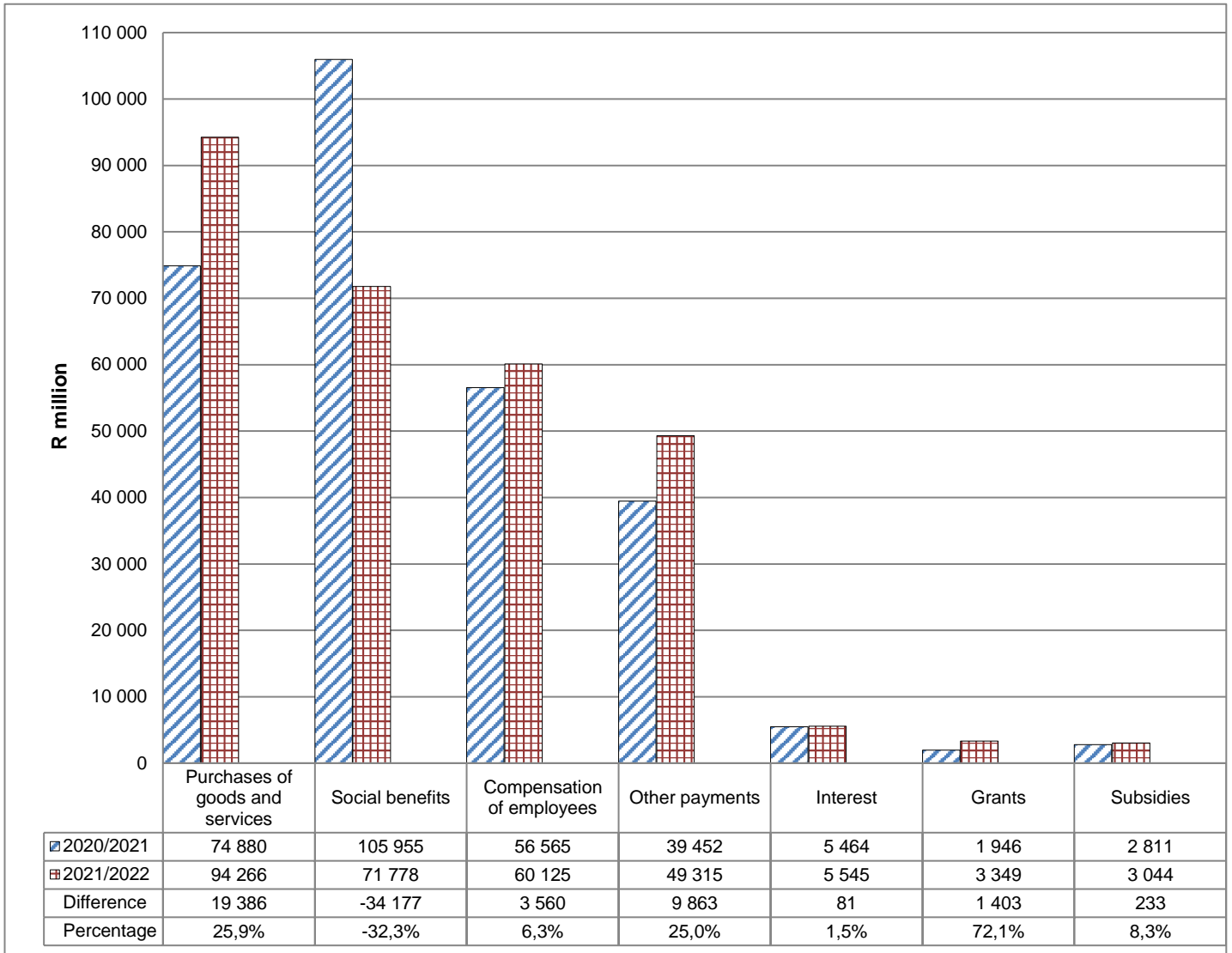
| GFS 2014 code | Economic classification of sources and uses of cash | 2020/2021 ² | 2021/2022 | Difference between 2020/2021 and 2021/2022 |
|---------------|--|------------------------|----------------|--|
| | | R million | | |
| | Cash flows from operating activities: | | | |
| | Revenue cash flows a | 282 943 | 329 818 | 46 875 |
| 11 | Taxes | 44 580 | 51 543 | 6 963 |
| 12 | Social contributions | 25 741 | 32 002 | 6 261 |
| 13 | Grants | 138 109 | 156 765 | 18 656 |
| 14 | Other receipts | 74 513 | 89 508 | 14 995 |
| | Expense cash flows b | 287 073 | 287 422 | 349 |
| 21 | Compensation of employees | 56 565 | 60 125 | 3 560 |
| 22 | Purchases of goods and services | 74 880 | 94 266 | 19 386 |
| 24 | Interest | 5 464 | 5 545 | 81 |
| 25 | Subsidies | 2 811 | 3 044 | 233 |
| 26 | Grants | 1 946 | 3 349 | 1 403 |
| 27 | Social benefits | 105 955 | 71 778 | -34 177 |
| 28 | Other payments | 39 452 | 49 315 | 9 863 |
| | <i>Net cash flow from operating activities: inflow / (outflow)</i> (a-b)=c | -4 130 | 42 396 | 46 526 |
| | Cash flows from transactions in non-financial assets: | | | |
| | Net cash outflow from investment in non-financial assets³ d | 11 127 | 15 928 | 4 801 |
| 611 | Fixed assets | 10 902 | 15 543 | 4 641 |
| 612 | Inventories | 0 | 0 | 0 |
| 613 | Valuables | 3 | 6 | 3 |
| 614 | Non-produced assets | 222 | 380 | 158 |
| | <i>Cash surplus / (deficit)</i> (c-d)=e | -15 257 | 26 468 | |
| | Cash flows from financing activities: | | | |
| | Net acquisition of financial assets other than cash: outflow / (inflow) f | -71 219 | 22 919 | |
| 321 | Domestic | -69 405 | 23 395 | |
| 322 | Foreign | -1 814 | -477 | |
| | Net incurrence of liabilities: cash inflow / (outflow) g | -9 058 | -1 189 | |
| 331 | Domestic | -9 058 | -1 189 | |
| 332 | Foreign | 0 | 0 | |
| | <i>Net cash flow from financing activities: inflow / (outflow)</i> (g-f)=h | 62 161 | -24 108 | |
| | Net change in the stock of cash (e+h)=i | 46 904 | 2 360 | |

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

² Revised since the previous publication.

³ The net cash outflow from investment in non-financial assets (R15 928 million) is equal to purchases of non-financial assets (R16 142 million) minus sales of non-financial assets (R214 million). The total amounts for purchases and sales of non-financial assets are shown, respectively in the disaggregated tables available on the Stats SA website.

Figure 1 – Economic classification of expense cash flows for the 2020/2021* and 2021/2022 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 2020/2021 and 2021/2022 fiscal years. In 2021/2022, the largest extra-budgetary cash payment was purchases of goods and services (R94 266 million), followed by social benefits (R71 778 million), compensation of employees (R60 125 million) and other payments (R49 315 million).

Table B – Economic classification of cash outflows (purchases) from investment in non-financial assets for the 2020/2021 and 2021/2022 fiscal years (summary)¹

| GFS 2014 code | Cash flows from transactions in non-financial assets | | 2020/2021 ² | 2021/2022 | Difference between 2020/2021 and 2021/2022 |
|---------------|--|--|------------------------|---------------|--|
| | | | R million | | |
| 61 | Purchases of non-financial assets: (b+r+s+t) = a | | 11 805 | 16 142 | 4 337 |
| 611 | Fixed assets: (c+d+i+q) = b | | 11 581 | 15 751 | 4 170 |
| 6111 | Buildings and structures: c | | 7 944 | 10 892 | 2 948 |
| 61111 | Dwellings | | 0 | 0 | 0 |
| 61112 | Buildings other than dwellings | | 4 639 | 5 157 | 518 |
| 61113 | Other structures | | 3 305 | 5 735 | 2 430 |
| 61114 | Land improvements | | 0 | 0 | 0 |
| 6112 | Machinery and equipment: (e+f) = d | | 2 888 | 3 827 | 939 |
| 61121 | Transport equipment e | | 987 | 794 | -193 |
| 61122 | Machinery and equipment other than transport equipment: (g+h) = f | | 1 901 | 3 033 | 1 132 |
| 611221 | Information, computer and telecommunications equipment g | | 904 | 1 226 | 322 |
| 611222 | Machinery and equipment not elsewhere classified: h | | 997 | 1 808 | 811 |
| 6112221 | Office furniture (and domestic furniture) | | 145 | 177 | 32 |
| 6112222 | Other machinery and equipment | | 851 | 1 631 | 780 |
| 6112223 | Books | | 0 | 0 | 0 |
| 6113 | Other fixed assets: (j+k) = i | | 748 | 1 031 | 283 |
| 61131 | Cultivated biological resources: j | | 0 | 1 | 1 |
| 611311 | Animal resources yielding repeat products | | 0 | 1 | 1 |
| 611312 | Tree, crop, and plant resources yielding repeat products | | 0 | 0 | 0 |
| 61132 | Intellectual property products: (l+m+n+o+p) = k | | 748 | 1 031 | 283 |
| 611321 | Research and development l | | 0 | 1 | 1 |
| 611322 | Mineral exploration and evaluation m | | 0 | 0 | 0 |
| 611323 | Computer software and databases: n | | 741 | 1 025 | 284 |
| 6113231 | Computer software | | 736 | 1 023 | 287 |
| 6113232 | Databases | | 5 | 2 | -3 |
| 611324 | Entertainment, literary, and artistic originals o | | 7 | 5 | -2 |
| 611325 | Other intellectual property products p | | 0 | 0 | 0 |
| 6114 | Weapons systems q | | 0 | 0 | 0 |
| 612 | Inventories r | | 0 | 0 | 0 |
| 613 | Valuables s | | 3 | 6 | 3 |
| 614 | Non-produced assets t | | 222 | 386 | 164 |

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

² Revised since the previous publication.

The largest contributor to the cash outflow from investment in non-financial assets for the 2021/2022 fiscal year was buildings and structures (R10 892 million), followed by machinery and equipment (R3 827 million), other fixed assets (R1 031 million) and non-produced assets (R386 million).

Expenditure cash flows for operating activities and purchases of non-financial assets by functional classification

Functional classification of expenditure measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources by government in order to promote government objectives and various services rendered to the community. The functionally classified expenditure categories are indicated in Table C, p. 11. There are ten main categories of functional classification of 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) increased by R4 687 million from R298 878 million in 2020/2021 to R303 565 million in 2021/2022.

The increase of R11 623 million in cash payments for education from R33 817 million in 2020/2021 to R45 440 million in 2021/2022 was mainly due to increases in transfer payments by the National Student Financial Aid Scheme and the National Skills Fund, and increased cash payments for operating expenditure by the Umalusi – Council for Quality Assurance in General and Further Education and Training.

The increase of R6 287 million in cash payments for transport from R23 076 million in 2020/2021 to R29 363 million in 2021/2022 was mainly due to cash paid for operating expenditure and capital expenditure by the South African National Roads Agency Limited and the Western Cape Government Motor Transport, and cash paid for operating expenditure by the Roads Agency Limpopo.

The increase of R5 581 million in cash payments for health from R15 025 million in 2020/2021 to R20 606 million in 2021/2022 was mainly due to increased cash payments for operating expenditure by the South African Medical Research Council and the inclusion of the Central Medical Trading Account and the Gauteng Medical Supplies Depot for the first time.

The increase of R2 864 million in cash payments for general services from R22 514 million in 2020/2021 to R25 378 million in 2021/2022 was mainly due to increased cash payments for operating expenditure by the Property Management Trading Entity, the State Information Technology Agency and the Government Printing Works.

The increase of R2 491 million in cash payments for housing and community amenities from R11 835 million in 2020/2021 to R14 326 million was mainly due to increased cash payments for operating expenditure by the Water Trading Entity, the Gauteng Partnership Fund and the Social Housing Regulatory Authority.

The increase of R2 047 million in cash payments for general public services not elsewhere classified from R2 267 million in 2020/2021 to R4 314 million in 2021/2022 was mainly due to increased cash payments for operating expenditure by the Electoral Commission of South Africa, the Municipal Infrastructure Support Agency and the South African Local Government Association.

The increase of R1 665 million in cash payments for executive and legislative organs, financial and fiscal affairs, and external affairs from R14 344 million in 2020/2021 to R16 009 million in 2021/2022 was mainly due to increased cash payments for operating expenditure by the Auditor-General of South Africa, the South African Revenue Service and the Finance and Accounting Services Sector Education and Training Authority.

The increase of R1 494 million in cash payments for recreation, culture and religion from R6 443 million in 2020/2021 to R7 937 million in 2021/2022 was mainly due to increased transfer payments to non-profit institutions serving households by the National Lottery Distribution Trust Fund and the National Arts Council of South Africa, and increased cash payments for operating expenditure by the National Youth Development Agency.

The increase of R1 449 million in cash payments for basic research from R4 901 million in 2020/2021 to R6 350 million in 2021/2022 was mainly due to increased cash payments for operating expenditure by the National Research Foundation, the Human Sciences Research Council and the South African National Space Agency.

The increase of R1 015 million in cash payments for mining, manufacturing and construction from R4 243 million in 2020/2021 to R5 258 million in 2021/2022 was mainly due to increased cash payments for operating expenditure by the Mining Qualifications Authority, the Chemical Industries Education and Training Authority and the Manufacturing, Engineering and Related Services Sector Education and Training Authority.

The increase of R922 million in cash payments for general economic, commercial and labour affairs from R13 679 million in 2020/2021 to R14 601 million in 2021/2022 was mainly due to increased transfer payments by the National Skills Fund, and increased cash payments for operating expenditure by the Small Enterprise Development Agency and the Banking Sector Education and Training Authority.

The increase of R659 million in cash payments for environmental protection from R5 522 million in 2020/2021 to R6 181 million in 2021/2022 was mainly due to increased cash payments for operating expenditure by the South African National Parks, the KwaZulu-Natal Nature Conservation Board and the Eastern Cape Parks and Tourism Agency.

The increase of R455 million in cash payments for other industries from R3 724 million in 2020/2021 to R4 179 million in 2021/2022 was mainly due to increased cash payments by the Wholesale and Retail Sector Education and Training Authority, the Dube Trade Port Corporation and the Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority.

The increase of R248 million in cash payments for research and development on economic affairs from R1 909 million in 2020/2021 to R2 157 million in 2021/2022 was mainly due to increased cash payments by the Council for Geoscience, the South African National Energy Development Institute and the Eastern Cape Socio-Economic Consultative Council.

The increase of R223 million in cash payments for law courts from R3 776 million in 2020/2021 to R3 999 million in 2021/2022 was mainly due to increased cash payments by the Special Investigating Unit, the Legal Aid South Africa and the South African Human Rights Commission.

The increase of R99 million in cash payments for police from R978 million in 2020/2021 to R1 077 million in 2021/2022 was mainly due to increased cash payments for operating expenditure by the Safety and Security Sector Education and Training Authority and the Private Security Industry Regulatory Authority.

The increase of R57 million in cash payments for communications from R1 369 million in 2020/2021 to R1 426 million in 2021/2022 was mainly due to cash surrendered to the National Revenue Fund by the Independent Communications Authority of South Africa, and increased cash payments for operating expenditure by the National Electronic Media Institute of South Africa and the Universal Service and Access Agency of South Africa.

The increase of R34 million in cash payments for foreign economic aid from R156 million in 2020/2021 to R190 million in 2021/2022 was due to cash disbursements to international institutions by the African Renaissance and International Co-operation Fund.

The increase of R29 million in cash payments for fuel and energy from R837 million in 2020/2021 to R866 million in 2021/2022 was mainly due to increased cash payments for operating expenditure by the National Nuclear Regulator and the National Energy Regulator of South Africa.

The increase of R24 million in cash payments for defence from R1 530 million in 2020/2021 to R1 554 million in 2021/2022 was due to increased cash payments for operating expenditure by the Armaments Corporation of South Africa.

The decrease of R372 million in cash payments for agriculture, forestry, fishing and hunting from R4 201 million in 2020/2021 to R3 829 million in 2021/2022 was mainly due to decreased transfer payments by the Agricultural Land Holdings Account, and decreased cash payments for operating expenditure by the Cape Agency for Sustainable Integrated Development in Rural Areas and the National Agricultural Marketing Council.

The decrease of R34 209 million in cash payments for social protection from R122 732 million in 2020/2021 to R88 523 million in 2021/2022 was mainly due to decreases in cash payments for social benefits paid to beneficiaries by the Unemployment Insurance Fund and the Disaster Relief Fund, and a decrease in cash surrendered to the National Revenue Fund by the South African Social Security Agency.

Table C – Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets for the 2020/2021 and 2021/2022 fiscal years (summary)¹

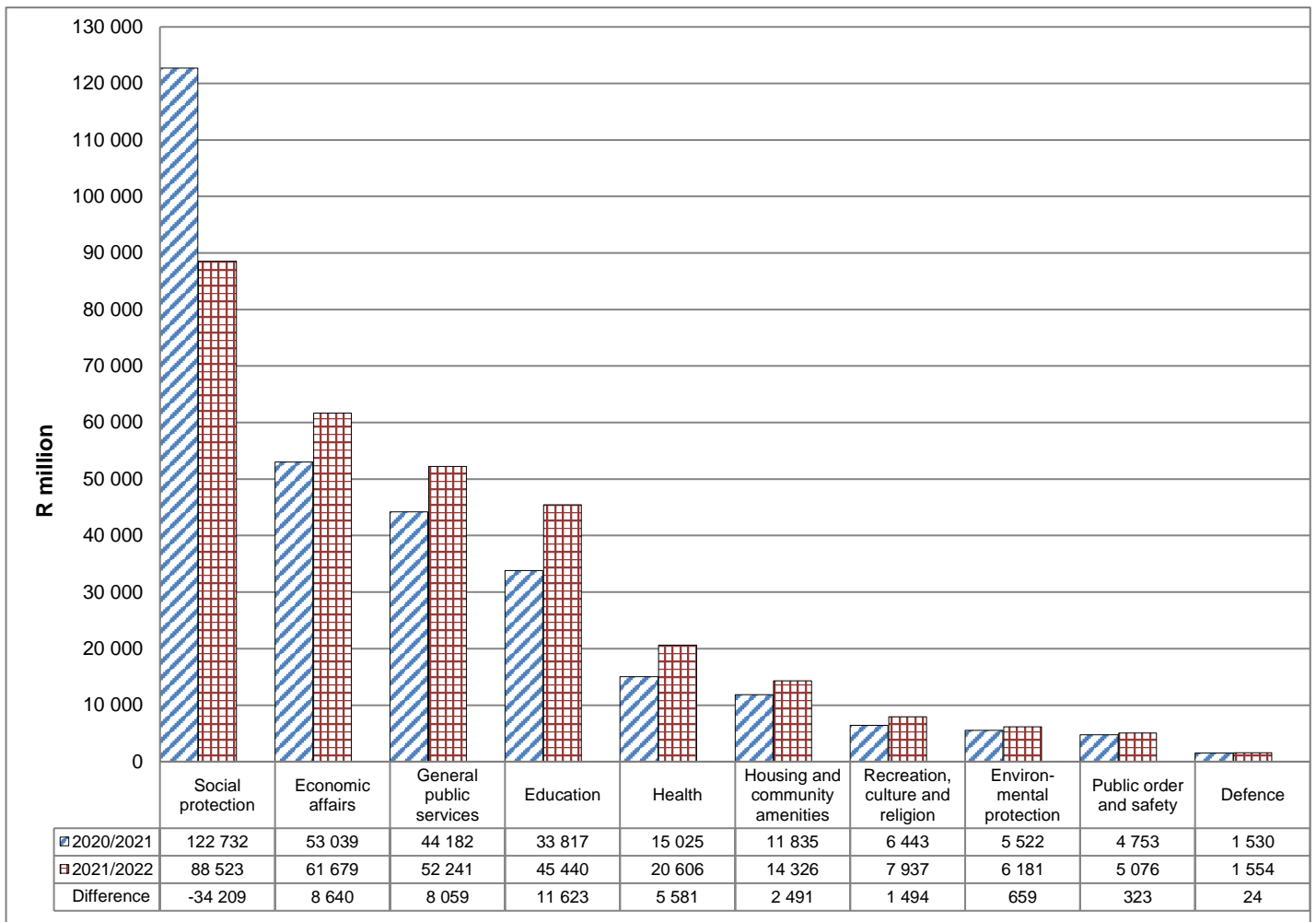
| GFS 2014 code | Functional classification | 2020/2021 ² | 2021/2022 | Difference between 2020/2021 and 2021/2022 | % of total cash payments 2021/2022 |
|---------------|---|------------------------|----------------|--|------------------------------------|
| | | R million | | | . |
| 701 | General public services a | 44 182 | 52 241 | 8 059 | 17,2 |
| 7011 | Executive and legislative organs, financial and fiscal affairs, external affairs | 14 344 | 16 009 | 1 665 | 5,3 |
| 7012 | Foreign economic aid | 156 | 190 | 34 | 0,1 |
| 7013 | General services | 22 514 | 25 378 | 2 864 | 8,4 |
| 7014 | Basic research | 4 901 | 6 350 | 1 449 | 2,1 |
| 7015 | R&D General public services | 0 | 0 | 0 | 0,0 |
| 7016 | General public services n.e.c. ³ | 2 267 | 4 314 | 2 047 | 1,4 |
| 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 b | 1 530 | 1 554 | 24 | 0,5 |
| 703 | Public order and safety c | 4 753 | 5 076 | 323 | 1,7 |
| 7031 | Police | 978 | 1 077 | 99 | 0,4 |
| 7032 | Fire protection services | 0 | 0 | 0 | 0,0 |
| 7033 | Law courts | 3 776 | 3 999 | 223 | 1,3 |
| 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 |
| 704 | Total economic affairs d | 53 039 | 61 679 | 8 640 | 20,3 |
| 7041 | General economic, commercial and labour affairs | 13 679 | 14 601 | 922 | 4,8 |
| 7042 | Agriculture, forestry, fishing and hunting | 4 201 | 3 829 | -372 | 1,3 |
| 7043 | Fuel and energy | 837 | 866 | 29 | 0,3 |
| 7044 | Mining, manufacturing and construction | 4 243 | 5 258 | 1 015 | 1,7 |
| 7045 | Transport | 23 076 | 29 363 | 6 287 | 9,7 |
| 7046 | Communications | 1 369 | 1 426 | 57 | 0,5 |
| 7047 | Other industries | 3 724 | 4 179 | 455 | 1,4 |
| 7048 | R&D Economic affairs | 1 909 | 2 157 | 248 | 0,7 |
| 7049 | Economic affairs n.e.c. | 0 | 0 | 0 | 0,0 |
| 705 | Environmental protection e | 5 522 | 6 181 | 659 | 2,0 |
| 706 | Housing and community amenities f | 11 835 | 14 326 | 2 491 | 4,7 |
| 707 | Health g | 15 025 | 20 606 | 5 581 | 6,8 |
| 708 | Recreation, culture and religion h | 6 443 | 7 937 | 1 494 | 2,6 |
| 709 | Education i | 33 817 | 45 440 | 11 623 | 15,0 |
| 710 | Social protection j | 122 732 | 88 523 | -34 209 | 29,2 |
| 70 | Total extra-budgetary accounts and funds expenditure cash flows for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j) k | 298 878 | 303 565 | 4 687 | 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 2 – Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets for the 2020/2021* and 2021/2022 fiscal years**



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

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

Figure 2 shows that the largest proportion of extra-budgetary accounts and funds spending according to functional classification for the 2021/2022 fiscal year was on social protection (R88 523 million), followed by economic affairs (R61 679 million), general public services (R52 241 million), education (R45 440 million), health (R20 606 million) and housing and community amenities (R14 326 million).

Risenga Maluleke
Statistician-General

Table 1 – Economic classification of revenue cash flows from operating activities for the 2021/2022* fiscal year (summary)

| GFS 2014 code | Economic classification | R million |
|------------------------------|--------------------------------|------------------|
| 1 | Revenue cash flows | 329 818 |
| 11 | Taxes | 51 543 |
| 12 | Social contributions | 32 002 |
| 13 | Grants | 156 765 |
| 14 | Other receipts | 89 508 |

* 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 2021/2022* fiscal year (summary)

| GFS 2014 code | Functional classification | Economic classification | | | | | | | |
|---------------------|--|------------------------------------|---|----------------|-----------------|--------------|--------------------------|-------------------------|--------------------|
| | | 21 Compensation of employees | 22 Purchases of goods and services | 24 Interest | 25 Subsidies | 26 Grants | 27 Social benefits | 28 Other payments | TOTAL (21 - 28) |
| | | R million | | | | | | | |
| 70 | GENERAL GOVERNMENT SERVICES | 60 125 | 94 266 | 5 545 | 3 044 | 3 349 | 71 778 | 49 315 | 287 422 |
| 701 | GENERAL PUBLIC SERVICES | 18 269 | 28 361 | 66 | 0 | 193 | 0 | 279 | 47 169 |
| 7011 | Executive and legislative organs, financial and fiscal affairs, external affairs | 10 920 | 4 352 | 59 | 0 | 0 | 0 | 79 | 15 411 |
| 7012 | Foreign economic aid | 0 | 0 | 0 | 0 | 190 | 0 | 0 | 190 |
| 7013 | General services | 4 512 | 17 510 | 5 | 0 | 4 | 0 | 62 | 22 093 |
| 7014 | Basic research | 1 407 | 4 375 | 1 | 0 | 0 | 0 | 13 | 5 795 |
| 7015 | R&D General public services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7016 | General public services n.e.c. | 1 430 | 2 124 | 1 | 0 | 0 | 0 | 125 | 3 680 |
| 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 |
| 702 | DEFENCE | 1 204 | 282 | 0 | 0 | 0 | 0 | 0 | 1 486 |
| 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. | 1 204 | 282 | 0 | 0 | 0 | 0 | 0 | 1 486 |
| 703 | PUBLIC ORDER AND SAFETY | 3 083 | 1 298 | 2 | 0 | 2 | 0 | 586 | 4 970 |
| 7031 | Police services | 445 | 594 | 0 | 0 | 2 | 0 | 2 | 1 043 |
| 7032 | Fire protection services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7033 | Law courts | 2 638 | 704 | 1 | 0 | 0 | 0 | 584 | 3 927 |
| 7034 | Prisons | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7035 | R&D Public order and safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 2021/2022* fiscal year (summary) (continued)

| GFS 2014 code | Functional classification | Economic classification | | | | | | | |
|---------------------|---|------------------------------------|---|----------------|-----------------|--------------|--------------------------|-------------------------|--------------------|
| | | 21 Compensation of employees | 22 Purchases of goods and services | 24 Interest | 25 Subsidies | 26 Grants | 27 Social benefits | 28 Other payments | TOTAL (21 - 28) |
| R million | | | | | | | | | |
| 704 | ECONOMIC AFFAIRS | 13 828 | 30 515 | 3 796 | 2 817 | 383 | 0 | 1 587 | 52 927 |
| 7041 | General economic, commercial and labour affairs | 5 358 | 6 176 | 13 | 321 | 315 | 0 | 1 016 | 13 198 |
| 7042 | Agriculture, forestry, fishing and hunting | 1 205 | 1 676 | 2 | 100 | 2 | 0 | 415 | 3 399 |
| 7043 | Fuel and energy | 484 | 368 | 1 | 0 | 1 | 0 | 3 | 858 |
| 7044 | Mining, manufacturing and construction | 799 | 4 394 | 1 | 0 | 17 | 0 | 6 | 5 216 |
| 7045 | Transport | 3 071 | 13 553 | 3 775 | 2 392 | 35 | 0 | 28 | 22 853 |
| 7046 | Communication | 452 | 931 | 0 | 0 | 4 | 0 | 14 | 1 402 |
| 7047 | Other industries | 1 281 | 2 554 | 5 | 6 | 8 | 0 | 98 | 3 950 |
| 7048 | R&D Economic affairs | 1 179 | 864 | 0 | 0 | 0 | 0 | 7 | 2 050 |
| 7049 | Economic affairs n.e.c. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 705 | ENVIRONMENTAL PROTECTION | 3 304 | 2 199 | 25 | 0 | 0 | 0 | 87 | 5 615 |
| 7051 | Waste management | 38 | 9 | 0 | 0 | 0 | 0 | 0 | 47 |
| 7052 | Waste water management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7053 | Pollution abatement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7054 | Protection of biodiversity and landscape | 3 211 | 2 144 | 25 | 0 | 0 | 0 | 86 | 5 466 |
| 7055 | R&D Environmental protection | 56 | 46 | 0 | 0 | 0 | 0 | 1 | 103 |
| 7056 | Environmental protection n.e.c. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 706 | HOUSING AND COMMUNITY AMENITIES | 2 844 | 7 183 | 1 520 | 0 | 200 | 0 | 2 142 | 13 889 |
| 7061 | Housing development | 892 | 598 | 3 | 0 | 72 | 0 | 2 138 | 3 702 |
| 7062 | Community development | 233 | 146 | 1 | 0 | 0 | 0 | 1 | 381 |
| 7063 | Water supply | 1 608 | 6 205 | 1 516 | 0 | 128 | 0 | 3 | 9 459 |
| 7064 | Street lighting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7065 | R&D Housing and community amenities | 111 | 235 | 0 | 0 | 0 | 0 | 0 | 346 |
| 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 2021/2022* 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 | | | | | | | | | |
| 707 | HEALTH | 5 776 | 14 415 | 8 | 0 | 3 | 0 | 20 | 20 222 |
| 7071 | Medical products, appliances, and equipment | 130 | 5 318 | 0 | 0 | 0 | 0 | 0 | 5 448 |
| 7072 | Outpatient services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7073 | Hospital services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7074 | Public health services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7075 | R&D Health | 5 096 | 7 941 | 8 | 0 | 0 | 0 | 15 | 13 059 |
| 7076 | Health n.e.c. | 550 | 1 156 | 0 | 0 | 3 | 0 | 5 | 1 715 |
| 708 | RECREATION, CULTURE AND RELIGION | 2 332 | 1 967 | 3 | 227 | 602 | 0 | 2 650 | 7 781 |
| 7081 | Recreational and sporting services | 955 | 661 | 1 | 0 | 602 | 0 | 1 918 | 4 137 |
| 7082 | Cultural services | 1 011 | 794 | 2 | 227 | 0 | 0 | 406 | 2 440 |
| 7083 | Broadcasting and publishing services | 155 | 133 | 0 | 0 | 0 | 0 | 67 | 355 |
| 7084 | Religious and other community services | 187 | 361 | 0 | 0 | 0 | 0 | 259 | 808 |
| 7085 | R&D Recreation, culture and religion | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7086 | Recreation, culture and religion n.e.c. | 24 | 18 | 0 | 0 | 0 | 0 | 0 | 42 |
| 709 | EDUCATION | 772 | 1 360 | 0 | 0 | 1 967 | 0 | 41 274 | 45 373 |
| 7091 | Pre-primary and primary education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7092 | Secondary education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7093 | Post-secondary non-tertiary education | 60 | 50 | 0 | 0 | 0 | 0 | 1 | 111 |
| 7094 | Tertiary education | 234 | 368 | 0 | 0 | 1 955 | 0 | 41 262 | 43 819 |
| 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 | 34 | 24 | 0 | 0 | 0 | 0 | 9 | 68 |
| 7098 | Education n.e.c. | 443 | 918 | 0 | 0 | 12 | 0 | 2 | 1 375 |

* 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 2021/2022* fiscal year (summary) (concluded)

| GFS 2014 code | Functional classification | Economic classification | | | | | | | |
|---------------------|---------------------------|------------------------------------|---|----------------|-----------------|--------------|--------------------------|-------------------------|--------------------|
| | | 21 Compensation of employees | 22 Purchases of goods and services | 24 Interest | 25 Subsidies | 26 Grants | 27 Social benefits | 28 Other payments | TOTAL (21 - 28) |
| R million | | | | | | | | | |
| 710 | SOCIAL PROTECTION | 8 711 | 6 687 | 124 | 0 | 0 | 71 778 | 690 | 87 991 |
| 7101 | Sickness and disability | 1 141 | 955 | 5 | 0 | 0 | 4 872 | 0 | 6 974 |
| 7102 | Old age | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7103 | Survivors | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7104 | Family and children | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7105 | Unemployment | 1 516 | 1 083 | 0 | 0 | 0 | 18 346 | 0 | 20 945 |
| 7106 | Housing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7107 | Social exclusion n.e.c. | 134 | 36 | 0 | 0 | 0 | 0 | 137 | 307 |
| 7108 | R&D Social protection | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7109 | Social protection n.e.c. | 5 920 | 4 614 | 119 | 0 | 0 | 48 560 | 553 | 59 766 |

* 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 2021/2022* fiscal year (summary)

| GFS 2014 code | Functional classification | Economic classification | | | | |
|---------------------|--|-------------------------|--------------------|------------------|-------------------------------|----------------------|
| | | 611 Fixed assets | 612 Inventories | 613 Valuables | 614 Non-produced assets | TOTAL (611 - 614) |
| R million | | | | | | |
| 70 | GENERAL GOVERNMENT SERVICES | 15 751 | 0 | 6 | 386 | 16 142 |
| 701 | GENERAL PUBLIC SERVICES | 5 069 | 0 | 1 | 2 | 5 072 |
| 7011 | Executive and legislative organs, financial and fiscal affairs, external affairs | 599 | 0 | 0 | 0 | 599 |
| 7012 | Foreign economic aid | 0 | 0 | 0 | 0 | 0 |
| 7013 | General services | 3 283 | 0 | 0 | 2 | 3 285 |
| 7014 | Basic research | 554 | 0 | 1 | 0 | 555 |
| 7015 | R&D General public services | 0 | 0 | 0 | 0 | 0 |
| 7016 | General public services n.e.c. | 633 | 0 | 0 | 0 | 633 |
| 7017 | Public debt transactions | 0 | 0 | 0 | 0 | 0 |
| 7018 | Transfers of a general character between different levels of government | 0 | 0 | 0 | 0 | 0 |
| 702 | DEFENCE | 68 | 0 | 0 | 0 | 68 |
| 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. | 68 | 0 | 0 | 0 | 68 |
| 703 | PUBLIC ORDER AND SAFETY | 106 | 0 | 0 | 0 | 106 |
| 7031 | Police services | 34 | 0 | 0 | 0 | 34 |
| 7032 | Fire protection services | 0 | 0 | 0 | 0 | 0 |
| 7033 | Law courts | 72 | 0 | 0 | 0 | 72 |
| 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 2021/2022* fiscal year (summary) (continued)

| GFS 2014 code | Functional classification | Economic classification | | | | |
|---------------------|---|-------------------------|--------------------|------------------|-------------------------------|----------------------|
| | | 611 Fixed assets | 612 Inventories | 613 Valuables | 614 Non-produced assets | TOTAL (611 - 614) |
| | | R million | | | | |
| 704 | ECONOMIC AFFAIRS | 8 423 | 0 | 0 | 329 | 8 752 |
| 7041 | General economic, commercial and labour affairs | 1 403 | 0 | 0 | 0 | 1 403 |
| 7042 | Agriculture, forestry, fishing and hunting | 105 | 0 | 0 | 326 | 430 |
| 7043 | Fuel and energy | 8 | 0 | 0 | 0 | 8 |
| 7044 | Mining, manufacturing and construction | 42 | 0 | 0 | 0 | 42 |
| 7045 | Transport | 6 506 | 0 | 0 | 4 | 6 510 |
| 7046 | Communication | 24 | 0 | 0 | 0 | 24 |
| 7047 | Other industries | 228 | 0 | 0 | 0 | 228 |
| 7048 | R&D Economic affairs | 107 | 0 | 0 | 0 | 107 |
| 7049 | Economic affairs n.e.c. | 0 | 0 | 0 | 0 | 0 |
| 705 | ENVIRONMENTAL PROTECTION | 513 | 0 | 0 | 52 | 566 |
| 7051 | Waste management | 1 | 0 | 0 | 0 | 1 |
| 7052 | Waste water management | 0 | 0 | 0 | 0 | 0 |
| 7053 | Pollution abatement | 0 | 0 | 0 | 0 | 0 |
| 7054 | Protection of biodiversity and landscape | 497 | 0 | 0 | 52 | 550 |
| 7055 | R&D Environmental protection | 15 | 0 | 0 | 0 | 15 |
| 7056 | Environmental protection n.e.c. | 0 | 0 | 0 | 0 | 0 |
| 706 | HOUSING AND COMMUNITY AMENITIES | 438 | 0 | 0 | 0 | 438 |
| 7061 | Housing development | 16 | 0 | 0 | 0 | 16 |
| 7062 | Community development | 17 | 0 | 0 | 0 | 17 |
| 7063 | Water supply | 404 | 0 | 0 | 0 | 404 |
| 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 2021/2022* fiscal year (summary) (continued)

| GFS 2014 code | Functional classification | Economic classification | | | | |
|---------------|---|-------------------------|--------------------|------------------|----------------------------|----------------------|
| | | 611 Fixed assets | 612 Inventories | 613 Valuables | 614 Non-produced assets | TOTAL (611 - 614) |
| R million | | | | | | |
| 707 | HEALTH | 385 | 0 | 0 | 0 | 385 |
| 7071 | Medical products, appliances, and equipment | 1 | 0 | 0 | 0 | 1 |
| 7072 | Outpatient services | 0 | 0 | 0 | 0 | 0 |
| 7073 | Hospital services | 0 | 0 | 0 | 0 | 0 |
| 7074 | Public health services | 0 | 0 | 0 | 0 | 0 |
| 7075 | R&D Health | 372 | 0 | 0 | 0 | 372 |
| 7076 | Health n.e.c. | 12 | 0 | 0 | 0 | 12 |
| 708 | RECREATION, CULTURE AND RELIGION | 151 | 0 | 5 | 0 | 156 |
| 7081 | Recreational and sporting services | 36 | 0 | 0 | 0 | 36 |
| 7082 | Cultural services | 101 | 0 | 5 | 0 | 106 |
| 7083 | Broadcasting and publishing services | 3 | 0 | 0 | 0 | 3 |
| 7084 | Religious and other community services | 9 | 0 | 0 | 0 | 9 |
| 7085 | R&D Recreation, culture and religion | 0 | 0 | 0 | 0 | 0 |
| 7086 | Recreation, culture and religion n.e.c. | 2 | 0 | 0 | 0 | 2 |
| 709 | EDUCATION | 66 | 0 | 0 | 2 | 67 |
| 7091 | Pre-primary and primary education | 0 | 0 | 0 | 0 | 0 |
| 7092 | Secondary education | 0 | 0 | 0 | 0 | 0 |
| 7093 | Post-secondary non-tertiary education | 0 | 0 | 0 | 0 | 0 |
| 7094 | Tertiary education | 23 | 0 | 0 | 0 | 23 |
| 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 | 2 | 0 | 0 | 0 | 2 |
| 7098 | Education n.e.c. | 40 | 0 | 0 | 2 | 42 |

* 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 2021/2022* fiscal year (summary) (concluded)

| GFS 2014 code | Functional classification | Economic classification | | | | |
|---------------------|---------------------------|-------------------------|--------------------|------------------|-------------------------------|----------------------|
| | | 611 Fixed assets | 612 Inventories | 613 Valuables | 614 Non-produced assets | TOTAL (611 - 614) |
| R million | | | | | | |
| 710 | SOCIAL PROTECTION | 532 | 0 | 0 | 0 | 532 |
| 7101 | Sickness and disability | 9 | 0 | 0 | 0 | 9 |
| 7102 | Old age | 0 | 0 | 0 | 0 | 0 |
| 7103 | Survivors | 0 | 0 | 0 | 0 | 0 |
| 7104 | Family and children | 0 | 0 | 0 | 0 | 0 |
| 7105 | Unemployment | 297 | 0 | 0 | 0 | 297 |
| 7106 | Housing | 0 | 0 | 0 | 0 | 0 |
| 7107 | Social exclusion n.e.c. | 1 | 0 | 0 | 0 | 1 |
| 7108 | R&D Social protection | 0 | 0 | 0 | 0 | 0 |
| 7109 | Social protection n.e.c. | 225 | 0 | 0 | 0 | 225 |

* 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 2021/2022* fiscal year (summary)

| GFS 2014 code | Economic classification | R million |
|------------------------------|--------------------------------------|------------------|
| 31 | Sales of non-financial assets | 214 |
| 311 | Fixed assets | 208 |
| 312 | Inventories | 0 |
| 313 | Valuables | 0 |
| 314 | Non-produced assets | 6 |

* 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 2021/2022* fiscal year (summary)

| GFS 2014 code | Economic classification | R million |
|------------------------------|--|------------------|
| 32 | Net acquisition of assets other than cash | 22 919 |
| 321 | Domestic | 23 395 |
| 322 | Foreign | -477 |

* 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 2021/2022* fiscal year (summary)

| GFS 2014 code | Economic classification | R million |
|------------------------------|--------------------------------------|------------------|
| 33 | Net incurrence of liabilities | -1 189 |
| 331 | Domestic | -1 189 |
| 332 | Foreign | 0 |

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

Annexure A: **Information on disaggregated tables is available on the Stats SA website:**
<http://www.statssa.gov.za/?s=P9102&sitem=publications>

Tables

| | |
|----------------|--|
| Table 1 | Economic classification of revenue cash flows from operating activities for the 2021/2022 fiscal year |
| Table 2 | Economic and functional classification of expense cash flows for operating activities for the 2021/2022 fiscal year |
| Table 3 | Economic and functional classification of the cash outflows (purchases) from investment in non-financial assets for the 2021/2022 fiscal year |
| Table 4 | Economic classification of the cash inflows (sales) from investment in non-financial assets for the 2021/2022 fiscal year |
| Table 5 | Economic classification of the net acquisition of financial assets other than cash for the 2021/2022 fiscal year |
| Table 6 | Economic classification of the net incurrence of liabilities for the 2021/2022 fiscal year |
| Table 7 | Economic and functional classification of expense cash flows for operating activities for the 2021/2022 fiscal year: Government consumption cash payments divided between individual and collective services |
| Table 8 | Economic and functional classification of expense cash flows for operating activities for the 2021/2022 fiscal year: Subsidies paid divided between subsidies on products and subsidies on production |

Explanatory notes

Introduction

This statistical release provides economic and functional classifications of transactions of extra-budgetary accounts and funds of the national and provincial governments for the 2021/2022 fiscal year based on the GFSM 2014 methodology.

National and provincial extra-budgetary accounts and funds consist of 256 institutions for the 2021/2022 fiscal year (see explanatory note, pp. 25 to 29 for the list of extra-budgetary accounts and funds used in this publication).

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 parliamentary budgetary procedures, e.g. trading accounts and general government accounts.

The information in this release contains details of extra-budgetary accounts and funds for:

- the national extra-budgetary accounts and funds, which are administered by national government departments and/or by the institutions themselves; and
- the provincial extra-budgetary accounts and funds, which are administered by the provincial governments and/or by the institutions themselves.

The transactions of the Secret Services Account are excluded from the statistical tables and will only be included in the *Financial statistics of the consolidated general government* (statistical release P9119.4).

Purpose of the statistical release

This statistical release provides financial statistics of cash transactions of extra-budgetary accounts and funds. Cash receipts and payments converted from an accrual basis of recording to cash basis of recording for operating activities and transactions in non-financial assets for the 2021/2022 fiscal year were classified economically and functionally.

Methodology

The grants between the various extra-budgetary accounts and funds have not been eliminated but are shown as grants to other extra-budgetary accounts and funds (see Table 2, p. 14).

As mentioned earlier, in contrast to national and provincial departments, which keep their accounts on a modified cash basis of recording, the accounts of extra-budgetary accounts and funds are kept on an accrual basis of recording, i.e. revenues and expenses are recorded in the period to which the transactions relate; and surpluses, deficits, assets and liabilities are carried over to the next fiscal year. In the case of the cash basis recording, the transactions are recorded at the time when cheques are issued for payment. However, the figures in this statistical release have been converted from an accrual basis of recording to a cash basis of recording.

The information is processed from audited financial statements of the extra-budgetary accounts and funds.

Disaggregated data

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

Scope of the financial statistics of extra-budgetary accounts and funds

The annual reports of 255 of 256 extra-budgetary accounts and funds for the 2021/2022 were collected and one institution was imputed.

The revenue and expenditure cash flows of the following extra-budgetary accounts and funds have been included in the tables:

a) General public services

- 1) Academy of Science of South Africa
- 2) Accounting Standards Board
- 3) African Renaissance and International Co-operation Fund
- 4) Auditor-General of South Africa
- 5) Electoral Commission of South Africa
- 6) Estate Agency Affairs Board of South Africa
- 7) Estate Agents Fidelity Fund
- 8) Finance and Accounting Services Sector Education and Training Authority
- 9) Financial and Fiscal Commission
- 10) Gauteng Infrastructure Financing Agency
- 11) Government Printing Works
- 12) Human Sciences Research Council
- 13) Independent Regulatory Board of Auditors
- 14) Local Government Sector Education and Training Authority
- 15) Municipal Demarcation Board
- 16) Municipal Infrastructure Support Agency
- 17) National Research Foundation
- 18) National School of Government Trading and Training Account
- 19) Parliamentary Villages Management Board
- 20) Property Management Trading Entity
- 21) Public Service Sector Education and Training Authority
- 22) South African Local Government Association
- 23) South African National Space Agency
- 24) South African Revenue Service
- 25) State Information Technology Agency
- 26) Technology Innovation Agency

b) Defence

- 27) Armaments Corporation of South Africa

c) Public order and safety

- 28) Commission on Gender Equality
- 29) Companies Tribunal
- 30) Financial Intelligence Centre
- 31) Guardian's Fund
- 32) Legal Aid South Africa
- 33) Office of the Ombud for Financial Service Providers
- 34) Office of the Pension Funds Adjudicator
- 35) Private Security Industry Regulatory Authority
- 36) Public Protector of South Africa
- 37) Safety and Security Sector Education and Training Authority
- 38) South African Human Rights Commission
- 39) Special Investigating Unit
- 40) The South African Board for Sheriffs

d) Economic affairs

- 41) Agribusiness Development Agency
- 42) Agricultural Land Holdings Account
- 43) Agricultural Sector Education and Training Authority
- 44) Agriculture Research Council
- 45) Agrément South Africa
- 46) Banking Sector Education and Training Authority
- 47) Brand South Africa
- 48) Cape Agency for Sustainable Integrated Development in Rural Areas
- 49) Chemical Industries Education and Training Authority
- 50) Coega Development Corporation
- 51) Commission for Conciliation, Mediation and Arbitration

- 52) Companies and Intellectual Property Registration Commission
- 53) Competition Commission
- 54) Competition Tribunal
- 55) Construction Education and Training Authority
- 56) Construction Industry Development Board
- 57) Co-operative Banks Development Agency
- 58) Council for Geoscience
- 59) Council for the Built Environment
- 60) Cross Border Road Transport Agency
- 61) Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority
- 62) Driving Licence Card Trading Account
- 63) Dube Trade Port Corporation
- 64) East London Industrial Development Zone
- 65) Eastern Cape Development Corporation
- 66) Eastern Cape Government Fleet Management Services
- 67) Eastern Cape Liquor Board
- 68) Eastern Cape Rural Development Agency
- 69) Eastern Cape Socio-Economic Consultative Council
- 70) Energy and Water Sector Education and Training Authority
- 71) Fibre Processing Manufacturing Sector Education and Training Authority
- 72) Financial Sector Conduct Authority (formerly known as Financial Services Board)
- 73) Food and Beverages Manufacturing Industry Sector Education Training Authority
- 74) Forest Sector Charter Council
- 75) Free State Fleet Management Trading Entity
- 76) Gateway Airport Authority Limited
- 77) Gauteng Dinokeng Trading Entity
- 78) Gauteng Growth and Development Agency
- 79) Gauteng Enterprise Propeller
- 80) Gauteng Liquor Board
- 81) Gauteng Tourism Authority
- 82) Gautrain Management Agency
- 83) G-Fleet Management Trading Entity
- 84) Government Technical Advisory Centre
- 85) Independent Communications Authority of South Africa
- 86) Insurance Sector Education and Training Authority
- 87) International Trade Administration Commission of South Africa
- 88) Kalahari Kid Corporation
- 89) KwaZulu-Natal Growth Fund Trust
- 90) KwaZulu-Natal Liquor Authority
- 91) KwaZulu-Natal Tourism Authority
- 92) Limpopo Economic Development Agency
- 93) Limpopo Tourism
- 94) Manufacturing, Engineering and Related Services Sector Education and Training Authority
- 95) Marine Living Resources Fund
- 96) Mayibuye Transport Corporation
- 97) Media, Advertising, Information and Communication Sector Education and Training Authority
- 98) Mine Health and Safety Council
- 99) Mining Qualifications Authority
- 100) Mpumalanga Tourism and Parks Agency
- 101) National Agricultural Marketing Council
- 102) National Consumer Commission
- 103) National Consumer Tribunal
- 104) National Credit Regulator
- 105) National Economic Development and Labour Council
- 106) National Electronic Media Institute of South Africa
- 107) National Energy Regulator of South Africa
- 108) National Metrology Institute of South Africa
- 109) National Nuclear Regulator
- 110) National Regulator for Compulsory Specifications
- 111) National Skills Fund

- 112) Northern Cape Economic Development, Trade and Investment Promotion Agency
- 113) Northern Cape Government Motor Transport
- 114) Northern Cape Liquor Board
- 115) Northern Cape Tourism Authority
- 116) North-West Tourism Board
- 117) Office of the Valuer-General
- 118) Perishable Products Export Control Board
- 119) Ports Regulator of South Africa
- 120) Productivity South Africa
- 121) Railway Safety Regulator
- 122) Registration of Deeds Trading Account
- 123) Richards Bay Industrial Development Zone
- 124) Road Agency Limpopo
- 125) Road Traffic Infringement Agency
- 126) Road Traffic Management Corporation
- 127) Saldanha Bay Industrial Development Zone
- 128) Service Sector Education and Training Authority
- 129) Sheltered Employment Factories
- 130) Small Enterprise Development Agency
- 131) South African Civil Aviation Authority
- 132) South African Diamond and Precious Metals Regulator
- 133) South African Maritime Safety Authority
- 134) South African National Accreditation System
- 135) South African National Energy Development Institute
- 136) South African National Roads Agency Limited
- 137) South African Tourism
- 138) South African Weather Service
- 139) Trade and Investment KwaZulu-Natal
- 140) Transport Education and Training Authority
- 141) Universal Service and Access Agency of South Africa
- 142) Universal Service and Access Fund
- 143) Western Cape Government Motor Transport
- 144) Western Cape Investment and Trade Promotion Agency
- 145) Western Cape Liquor Board
- 146) Wholesale and Retail Sector Education and Training Authority

e) Environmental protection

- 147) Eastern Cape Parks and Tourism Agency
- 148) Ingonyama Trust Board
- 149) iSimangaliso Wetland Park Authority
- 150) KwaZulu-Natal Nature Conservation Board
- 151) Natal Sharks Board
- 152) National Radioactive Waste Disposal Institute
- 153) North-West Parks Board
- 154) South African National Biodiversity Institute
- 155) South African National Parks
- 156) Western Cape Nature Conservation Board (CapeNature)

f) Housing and community amenities

- 157) Breede-Overberg Catchment Management Agency
- 158) Community Schemes Ombud Services
- 159) Gauteng Partnership Fund
- 160) Housing Development Agency
- 161) Independent Development Trust
- 162) Inkomati Catchment Management Agency
- 163) KwaZulu-Natal Housing Fund
- 164) National Home-builders Registration Council
- 165) Social Housing Regulatory Authority
- 166) Water Research Commission
- 167) Water Trading Entity

g) Health

- 168) Central Medical Trading Account
- 169) Council for Medical Schemes
- 170) Gauteng Medical Supplies Depot
- 171) Health and Welfare Sector Education and Training Authority
- 172) National Health Laboratory Service
- 173) Office of Health Standards Compliance
- 174) South African Health Products Regulatory Authority
- 175) South African Medical Research Council
- 176) South African National AIDS Council Trust

h) Recreation, culture and religion

- 177) Afrikaanse Taalmuseum en Taalmonument
- 178) Amazwi South African Museum of Literature
- 179) Artscape Theatre Centre
- 180) Boxing South Africa
- 181) Business and Arts South Africa
- 182) Castle Control Board
- 183) Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities
- 184) Ditsong Museum of South Africa
- 185) Eastern Cape Gambling and Betting Board
- 186) Eastern Cape Provincial Arts and Culture Council
- 187) Engelenburghuis Art Collection
- 188) Film and Publication Board
- 189) Free State Gambling and Racing Board
- 190) Freedom Park Trust
- 191) Gauteng Cradle of Humankind Trading Entity
- 192) Gauteng Film Commission
- 193) Gauteng Gambling Board
- 194) Heritage Western Cape
- 195) Iziko Museums of Cape Town
- 196) KwaZulu-Natal Film Commission
- 197) KwaZulu-Natal Gambling and Betting
- 198) KwaZulu-Natal Museum
- 199) KwaZulu-Natal Royal Household Trust
- 200) Limpopo Casino and Gaming Board
- 201) Luthuli Museum
- 202) Market Theatre Foundation
- 203) McGregor Museum
- 204) Media Development and Diversity Agency
- 205) Mmabana Cultural Foundation
- 206) Mpumalanga Economic Regulator
- 207) Mpumalanga Gaming Board
- 208) National Arts Council of South Africa
- 209) National Film and Video Foundation
- 210) National Gambling Board
- 211) National Heritage Council of South Africa
- 212) National Library of South Africa
- 213) National Lotteries Commission
- 214) National Lottery Distribution Trust Fund
- 215) National Museum
- 216) National Youth Development Agency
- 217) Nelson Mandela National Museum
- 218) Northern Cape Gambling Board
- 219) North-West Gambling Board
- 220) Pan South African Language Board
- 221) Performing Arts Centre of the Free State
- 222) Represented Political Parties' Fund
- 223) Robben Island Museum

- 224) South African Heritage Resources Agency
- 225) South African Institute for Drug-Free Sport
- 226) South African Library for the Blind
- 227) The Playhouse Company
- 228) The South African State Theatre
- 229) Voortrekker and Ncome Museums
- 230) War Museum of the Boer Republic
- 231) Western Cape Cultural Commission
- 232) Western Cape Gambling and Betting Board
- 233) Western Cape Language Committee
- 234) William Humphrey's Art Gallery

i) Education

- 235) Council on Higher Education
- 236) Education Labour Relations Council
- 237) Education, Training and Development Practices Sector Education and Training Authority
- 238) Moses Kotane Institute
- 239) Mpumalanga Regional Training Trust
- 240) National Student Financial Aid Scheme
- 241) Quality Council for Trades and Occupations
- 242) South African Council for Educators
- 243) South African Qualification Authority
- 244) Umalusi – Council for Quality Assurance in General and Further Education and Training

j) Social protection

- 245) Compensation Fund
- 246) Disaster Relief Fund
- 247) Government Pensions Administration Agency
- 248) Mines and Works Compensation Fund
- 249) National Development Agency
- 250) President's Fund
- 251) Refugee Relief Fund
- 252) Road Accident Fund
- 253) Social Relief Fund
- 254) South African Social Security Agency
- 255) State President's Fund
- 256) Unemployment Insurance Fund

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.

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

- **General public services**

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

- **Defence**

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

- **Public order and safety**

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

- **Economic affairs**

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

- **Environmental protection**

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

- **Housing and community amenities**

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

- **Health**

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

- **Recreation, culture and religion**

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

- **Education**

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

- **Social protection**

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

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| Individual and collective services | The disaggregated data (Tables 1 to 8) also include tables in which government consumption expenditure is split into individual and collective services (see Table 7 as listed in Annexure A, p. 23). These categories are recommended by the 2008 System of National Accounts (SNA). |
| Subsidies on products and subsidies on production | The breakdown of subsidies into subsidies on products and subsidies on production is provided (see Table 8 as listed in Annexure A, p. 23). These categories are recommended by the 2008 System of National Accounts (SNA). |
| Comparability with the previous year | <p>The 2020/2021 classified information is generally comparable with the 2021/2022 information. Additional detail in terms of the GFSM 2014 is available on the Stats SA website (or on request).</p> <p>The following extra-budgetary accounts and funds are included for the first time in the current tables:</p> <ol style="list-style-type: none"> 1) Central Medical Trading Account 2) Gauteng Medical Supplies Depot |
| Imputation | <p>An imputation was performed on the following institution due to non-submission of information by the cut-off date of collection:</p> <ol style="list-style-type: none"> 1) Parliamentary Villages Management Board |
| The Public Sector Classification Committee (PSCC) | The Public Sector Classification Committee (PSCC) consists of the South African Reserve Bank (SARB), the National Treasury (NT) and the 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. Currently, the PSCC is classifying the public-sector institutions for the 2022/2023 (i.e. for the year ended 31 March 2023). |
| Limitations of the PSCC list | <p>The PSCC list has the following limitations:</p> <ul style="list-style-type: none"> • implementation of changes to the list takes time; • the list does not include private sector institutions; and • it also excludes units without a complete set of financial statements. |
| Revisions | Figures for 2021/2022 should be regarded as preliminary and may be revised. Revisions to 2020/2021 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 the initial publication. |
| Rounding-off of figures | The figures in the tables have been rounded off to the nearest digit shown, and as a result, there may be slight discrepancies between the sums of the constituent items and the totals shown. |
| Response rate | The response rate for 2021/2022 was 99,6%. |
| Under-coverage rate | The under-coverage rate is 0%. |
| Over-coverage rate | The over-coverage rate is 0%. |
| Duplication error rate | The duplication error rate is 0%. |

Related publications

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

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| P0441 | <i>Gross domestic product;</i> |
| P9101 | <i>Capital expenditure by the public sector;</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;</i> |
| P9119.4 | <i>Financial statistics of consolidated general government; and</i> |
| P9121 | <i>Financial statistics of provincial government.</i> |

Symbols and abbreviations

| | |
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| DHET | Department of Higher Education and Training |
| GFSM | Government Finance Statistics Manual, 2014 |
| IMF | International Monetary Fund |
| n.e.c. | Not elsewhere classified |
| NPIs | Non-Profit Institutions |
| NT | National Treasury |
| PSCC | Public Sector Classification Committee |
| R&D | Research and Development |
| SARB | South African Reserve Bank |
| SNA | System of National Accounts, 2008 |
| Stats SA | Statistics South Africa |

Glossary

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| Accrual basis of recording | Flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished. |
| Books | Include library books and periodicals. |
| Buildings and structures | Consist of dwellings, buildings other than dwellings, other structures and land improvements. |
| Buildings other than dwellings | Buildings other than dwellings include whole buildings or parts of buildings not designated as dwellings. Fixtures, facilities, and equipment that are integral parts of the structures are included. Examples of types of buildings included in this category are office buildings, schools, hospitals, buildings for public entertainment, warehouses and industrial buildings, commercial buildings, hotels, and restaurants. |
| Capital expenditure | Any expenditure incurred for or incidental to the acquisition or improvement of land, buildings, engineering structures and machinery and equipment. Note: The expenditure normally confers a lasting benefit and results in the acquisition of, or extends the life of, a fixed or long-term work, irrespective of whether payments were made outside contractors or concerns, or the work was done by the enterprise itself. Capital expenditure includes vehicles, office furniture and equipment, but excludes minor items that are generally regarded as being expendable even though in some instances their useful lives may extend beyond one year. |
| Capital transfers | Transactions, either in cash or in kind, in which the ownership of an asset (other than cash and inventories) is transferred from one institutional unit to another, or in which cash is transferred to enable the recipient to acquire another asset, or in which the funds realised by the disposal of another asset are transferred. |
| Cash basis of recording | Flows are recorded when cash is received or disbursed. |
| Collective services | Services provided simultaneously to all members of the community, or to all members of a particular section of the community. Context: Includes households living in a particular region, general administration, public order or safety and economic services. |
| Compensation of employees | Total remuneration, in cash or kind, payable by an employer to an employee in return for work done by the latter during the accounting period. Note: It is recorded on a gross basis, i.e. before any deduction for income taxes, pensions, unemployment insurance and other social insurance schemes. It also includes other forms of compensation, namely commissions, tips, bonuses, directors' fees and allowances such as those for holidays and sick leave, as well as military pay and allowances. It excludes employers social contributions. |
| Coverage error | Error caused by a failure to adequately cover all components of the population being studied. |
| Cultivated biological resource | Cover animal resources yielding repeat products and tree, crop, and plant resources yielding repeat products whose natural growth and regeneration are under the direct control, responsibility, and management of institutional units. |
| Duplication error rate | Occurrence of an element more than one time on a sampling frame. |

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| Dwellings | Buildings that are used entirely or primarily as residences, including garages and other associated structures. Houseboats, barges, mobile homes, flats, hostels, nursing homes and caravans that are used as principal residences are also included. Dwellings acquired for military personnel are included because they are used in the same way as dwellings acquired by civilians. |
| Economic classification | A measure of the nature and economic effect of government operations on the economy of the country. |
| Expense | A decrease in net worth resulting from a transaction. |
| Extra-budgetary accounts and funds | Accounts and funds of national and provincial governments not included in normal budget totals and which do not operate through normal budgetary procedures. Context: Trading accounts and general government accounts. |
| Financial assets | Financial assets consist of financial claims which entitles one unit (the owner of the asset, i.e. the creditor) to receive one or more payments from a second unit (the debtor) according to the terms and conditions specified in a contract between the two units. |
| Fixed assets | Produced assets that are used repeatedly or continuously in production processes for more than one year. |
| Functional classification | Classification used to identify the purpose or socioeconomic objective for which an expense is incurred or a non-financial asset was acquired. |
| GFS Manual (2014) | The manual describes an integrated statistical system that is harmonised, to the extent possible, with the 2008 edition of the System of National Accounts (2008 SNA). The GFSM 2014 is intended to be a reference volume describing the GFS system. The GFSM 2014 provides a harmonised systematic basis for reporting and analysing government finances. |
| Government consumption expenditure | Expenditure on all goods and services which are used (without further transformation) by government units for the direct satisfaction of individual needs or wants or the collective needs of members of the community. |
| Grants | Grants are non-compulsory current or capital transfers from one government unit to another government unit or an international organisation. Current grants are those made for purposes of current expense and are not linked to or conditional on the acquisition of an asset by the recipient. Capital grants involve the acquisition of assets by the recipient. |
| Higher education | All learning programmes which must be registered in accordance with the provisions of the NQF Act 67 of 2008 (DHET). |
| Higher education institutions | Institution that provides learning programmes on a full-time, part-time or distance basis, and which is established, deemed to be established or declared as a public higher education institution or registered or conditionally registered as a private higher education institution under the Higher Education Act, No.101 of 1997 (DHET). |
| Households | Individuals or a small group of persons who share the same living accommodation, pool some or all of their income and wealth, and consume certain types of goods and services collectively. |

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| Individual services | Community and social services rendered to individuals or a small group of persons. Context: such as education, health and welfare. |
| Information, computer, and telecommunications | Consists of devices using electronic controls and also the electronic components forming part of these devices. Examples are products that form part of computing machinery and parts and accessories thereof, television and radio transmitters, television, video, digital cameras, and telephone sets. |
| Intellectual property products | The result of research, development, investigation, or innovation leading to knowledge that the developers can market or use to their own benefit in production for which the use of the knowledge is restricted by means of legal or other protection. |
| Inventories | Goods and services held by producers for sale, use in production, or other use at a later date. |
| Land improvements | Result of actions that lead to major improvements in the quantity, quality or productivity of land, or prevent its deterioration. Activities such as land reclamation, land clearance, land contouring, creation of wells and watering holes that are integral to the land in question are to be treated as resulting in land improvements. |
| Liability | Obligation to provide economic benefits to the units holding the corresponding financial responsibility. |
| Machinery and equipment | Machinery and equipment include motor vehicles, ships, aircraft, equipment and furniture. Military expenditure on machinery and equipment which could be used for civilian purposes is included. |
| Machinery and equipment not elsewhere classified | This category includes all machinery and equipment not classified in any of the other machinery and equipment categories. Types of assets that would be included are general and special purpose machinery; office and accounting equipment; electrical machinery; medical appliances; precision and optical instruments; furniture; watches and clocks; musical instruments; and sports goods. It also includes paintings, sculptures, other works of art or antiques and other collections of considerable value that are owned and displayed for the purpose of producing museum and similar services. |
| Misclassification | Subject is falsely classified into a category in which the subject does not belong. |
| Municipality | Municipality is 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. Municipalities as an institution consist of a municipal council (elected political representatives) and the municipal administration (appointed officials). |
| National government | First level of government which controls a nation and has power to set and maintain foreign policy and the ability to collect taxes. Context: Government in South Africa is divided into 3 spheres: national, provincial and local. Each spheres responsibility is outlined in the Constitution. The governments of each sphere have a political and administrative arm. The powers of the national government are circumscribed by the national constitution. |
| Non-financial public corporations | Public corporation that produce goods and/or non-financial services for the market. Context: Public non-financial corporations in South Africa include all corporations, quasi-corporations, and non-profit institutions (NPIs) principally engaged in financial intermediation or in auxiliary financial activities closely related to financial intermediation. |

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| Non-produced assets | Assets needed for production that have not themselves been produced. Context: Land, sub-soil assets, mineral resources and certain intangible assets. |
| Non-profit institutions serving households | NPIs which are not financed and controlled by government and which provide goods or services to households free or at prices that are not economically significant. |
| Other economic flows | Changes in the volume or value of assets or liabilities that do not result from transactions. |
| Other structures | Structures other than buildings. Included are the following: highways, streets, roads, bridges, elevated highways, tunnels, railways, subways, airfield runways, sewers, waterways, harbours, dams, other waterworks, shafts, tunnels, other structures associated with mining subsoil assets, communication lines, power lines, pipelines, outdoor sport and recreation facilities. |
| Provincial government | Second level of government, between the national government and the municipalities. Context: The powers of the provincial governments are circumscribed by the national constitution. |
| Public financial corporations | Public corporation principally engaging in financial intermediation or in auxiliary financial activities closely related to financial intermediation. Context: 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. |
| Response rate | Proportion of eligible respondents who completed a questionnaire with usable information to total number of eligible respondents. |
| Social benefits | Transfers in cash or in kind to protect the entire population or a specific segment of it against certain social risks |
| Social contributions received | Actual or imputed receipts from either employers on behalf of their employees or from employees, self-employed, or non-employed persons on their own behalf that secure entitlement to social benefits for the contributors, their dependents or their survivors. |
| Social contributions paid | Actual or imputed payments made by general government units to social insurance schemes to obtain entitlement to social benefits to their employees, including pensions and other retirement benefits. |
| Statutory appropriations | Amounts appropriated to be spent in terms of statutes and not requiring appropriation by vote. |
| Subsidy | Current unrequited payments that government units, including non-resident government units make to enterprises on the basis of the level of production activities or the quantities or values of the goods or services that they produce, sell or export. |
| Subsidies on production | Payments made to resident enterprises as a consequence of engaging in production which is not related to a specific product. Included are subsidies on payroll or workforce, which are payable on the total wage and salary bill, the size of the total workforce or the employment of particular types of persons; subsidies to reduce pollution; and payments of interest on behalf of corporations. |

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| 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 | Government income due to taxation. |
| Transfer | Transaction in which one institutional unit provides goods, service or assets to another unit without receiving from the latter any goods, service or assets in return as counterpart. |
| Transport equipment | Transport equipment consists of equipment for moving people and objects, including motor vehicles, trailers and semitrailers, ships, railway locomotives and rolling stock, aircraft, motorcycles, and bicycles. |
| Under-coverage rate | Omission from the frame of units belonging to the target population. |
| Valuables | Valuables are produced goods of considerable value acquired and held primarily as a store of value and not used primarily for purposes of production or consumption. |
| Value-added tax | Tax levied in terms of the Value Added Tax Act on the supply of taxable goods and services. |

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