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## Key findings

**The net change in the stock of cash of the national government from the national revenue fund and donor funds amounted to a cash deficit of R104 080 million for the 2021/2022 fiscal year.**

The revenue cash flows from operating activities amounted to R1 605 141 million and the expense cash flows amounted to R1 919 630 million, resulting in a net cash outflow from operating activities of R314 489 million for the 2021/2022 fiscal year ended 31 March 2022. The net cash outflow from transactions in non-financial assets amounted to R14 902 million for the 2021/2022 fiscal year. The net acquisition of financial assets other than cash amounted to a cash outflow of R288 million for the 2021/2022 fiscal year. The net incurrence of liabilities amounted to R225 599 million, resulting in a net cash inflow of R225 311 million from financing activities for the 2021/2022 fiscal year. The total net change in the stock of cash of the national government amounted to a net cash deficit of R104 080 million (see Table A, p. 5).

The total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) from the national revenue fund and donor funds for the 2021/2022 fiscal year amounted to R1 934 668 million. The largest contributor to the total expenditure cash flows for operating activities and purchases of non-financial assets was transfers of a general character between different levels of government (R636 173 million or 32,9%) (mainly to provincial governments to defray their expenditure on general government services). This was followed by interest paid on public debt (R268 072 million or 13,9%), social protection (R240 276 million or 12,4%), economic affairs (R176 587 million or 9,1%), public order and safety (R150 526 million or 7,8%) and education (R125 304 million or 6,5%) (see Table C, p. 12 and Figure 4, p. 13).

## **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 R315 110 million from R1 290 031 million in 2020/2021 to R1 605 141 million in 2021/2022. The increase was attributed to an increase in taxes collected.

The increase of R314 043 million in cash receipts of taxes from R1 249 711 million in 2020/2021 to R1 563 754 million in 2021/2022 was mainly due to increases in taxes collected from corporations and enterprises, taxes collected from individuals' income and taxes on goods and services (i.e. value-added tax (VAT) and excise taxes).

The largest contributor to total expense cash flows for operating activities for the 2021/2022 fiscal year was grants (R1 041 717 million), followed by interest (R268 254 million), social benefits (R231 365 million) and compensation of employees (R181 875 million) (see Table A, p. 5 and Figure 2, p. 7).

The increase of R35 928 million in interest paid from R232 326 million in 2020/2021 to R268 254 million in 2021/2022 was due to an increase in interest paid on public debt by the national government.

The increase of R30 892 million in grants paid from R1 010 825 million in 2020/2021 to R1 041 717 million in 2021/2022 was mainly due to an increase in grants paid by the national government to the provincial governments and extra-budgetary accounts and funds.

The increase of R12 339 million in purchases of goods and services from R74 581 million in 2020/2021 to R86 920 million in 2021/2022 was due to increases in purchases of goods and services by the Department of Health, Department of Cooperative Governance and Statistics South Africa.

The increase of R5 285 million in compensation of employees from R176 590 million in 2020/2021 to R181 875 million in 2021/2022 was due to increases in compensation of employees by the South African Police Services, the Department of Defence and the Department of Justice and Constitutional Development.

The increase of R5 021 million in social benefits paid from R226 344 million in 2020/2021 to R231 365 million in 2021/2022 was mainly due to an increase in payments of social grants to households by the Department of Social Development.

The decrease of R7 065 million in other payments from R105 617 million in 2020/2021 to R98 552 million in 2021/2022 was mainly due to capital transfers which were paid during 2020/2021 to non-financial public corporations by the Department of Public Enterprises.

The decrease of R1 130 million in subsidies paid from R12 077 million in 2020/2021 to R10 947 million in 2021/2022 was due to a decrease in subsidies paid to public corporations by the Department of Transport.

The net cash outflows from investment in non-financial assets increased by R2 286 million from R12 616 million in 2020/2021 to R14 902 million in 2021/2022, mainly due to increases in capital expenditure on buildings other than dwellings and other structures by the Department of Basic Education and the Department of Water and Sanitation. There was also an increase in non-produced assets due to land purchased by the Department of Agriculture, Land Reform and Rural Development.

**Table A – Economic classification of statement of sources and uses of cash of national government for the 2020/2021 and 2021/2022 fiscal years (summary)<sup>1</sup>**

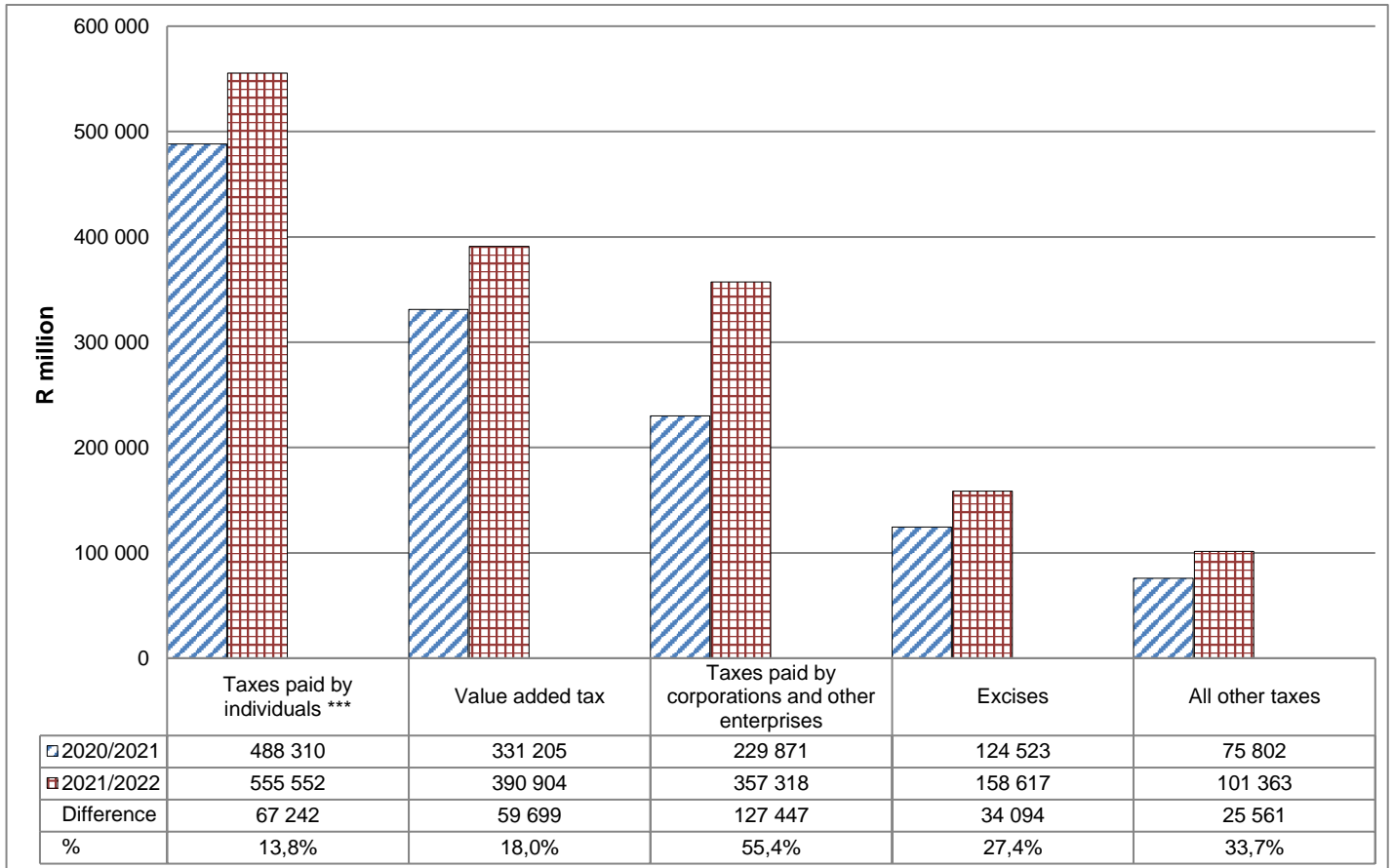
GFS 2014 code	Economic classification of sources and uses of cash	2020/2021 <sup>2</sup>	2021/2022	Difference between 2020/2021 and 2021/2022
		<b>R million</b>		
	<b>Cash flows from operating activities:</b>			
	<b>Revenue cash flows</b> <b>a</b>	<b>1 290 031</b>	<b>1 605 141</b>	<b>315 110</b>
11	Taxes	1 249 711	1 563 754	314 043
12	Social contributions	0	0	0
13	Grants	1 938	2 443	505
14	Other receipts	38 382	38 944	562
	<b>Expense cash flows</b> <b>b</b>	<b>1 838 361</b>	<b>1 919 630</b>	<b>81 269</b>
21	Compensation of employees	176 590	181 875	5 285
22	Purchases of goods and services	74 581	86 920	12 339
24	Interest	232 326	268 254	35 928
25	Subsidies	12 077	10 947	-1 130
26	Grants	1 010 825	1 041 717	30 892
27	Social benefits	226 344	231 365	5 021
28	Other payments	105 617	98 552	-7 065
	<i>Net cash flow from operating activities: inflow / (outflow)</i> (a-b)=c	<b>-548 330</b>	<b>-314 489</b>	<b>233 841</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> <b>d</b>	<b>12 616</b>	<b>14 902</b>	<b>2 286</b>
611	Fixed assets	12 519	14 263	1 744
612	Inventories	0	0	0
613	Valuables	70	22	-48
614	Non-produced assets	27	617	590
	<i>Cash surplus / (deficit)</i> (c-d)=e	<b>-560 946</b>	<b>-329 391</b>	
	<b>Cash flows from financing activities:</b>			
	<b>Net acquisition of financial assets other than cash: outflow / (inflow)</b> <b>f</b>	<b>251</b>	<b>288</b>	
321	Domestic	251	288	
322	Foreign	0	0	
	<b>Net incurrence of liabilities: cash inflow / (outflow)</b> <b>g</b>	<b>615 384</b>	<b>225 599</b>	
331	Domestic	531 425	196 279	
332	Foreign	83 959	29 320	
	<i>Net cash flow from financing activities: inflow / (outflow)</i> (g-f)=h	<b>615 133</b>	<b>225 311</b>	
	<b>Net change in the stock of cash</b> (e+h)=i	<b>54 187</b>	<b>-104 080</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 (R14 902 million) is equal to purchases of non-financial assets (R15 038 million) minus sales of non-financial assets (R137 million). The total amounts for purchases and sales of non-financial assets are shown in Tables 3 and 4 (p. 19 and 23) respectively and in the disaggregated tables available on the Stats SA website.

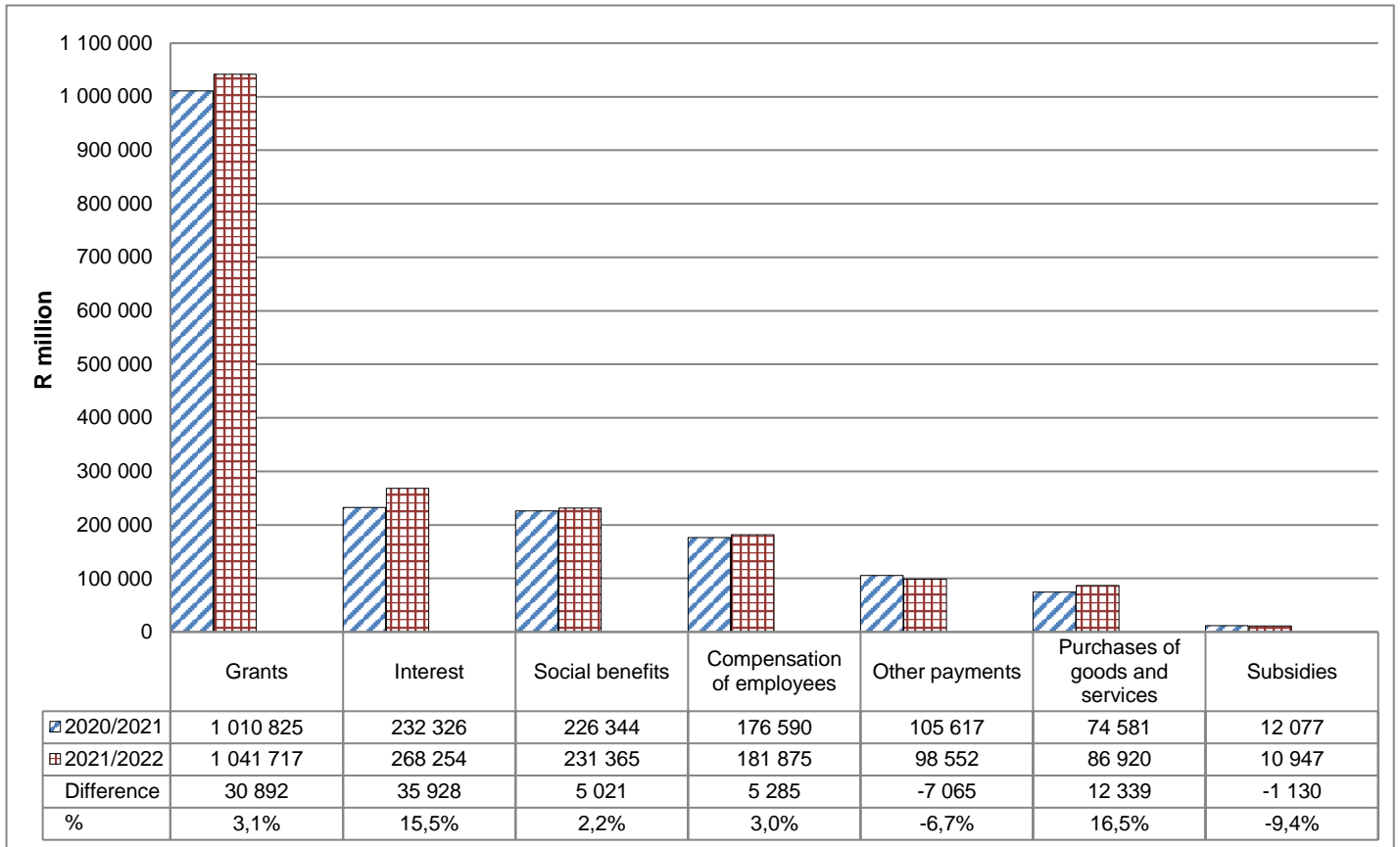
**Figure 1 – Types of tax collected for the 2020/2021\* and 2021/2022 fiscal years\*\***



\* 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.  
 \*\*\* Taxes paid by individuals on income, profits, and capital gains.

Figure 1 shows taxes collected for the 2020/2021 and 2021/2022 fiscal years, with direct taxes paid by individuals contributing the largest proportion (R555 552 million in 2021/2022), followed by value-added tax (R390 904 million), taxes paid by corporations and other enterprises (R357 318 million) and excises (R158 617 million).

**Figure 2 – Economic classification of expense cash flows for the 2020/2021\* and 2021/2022 fiscal years\*\***

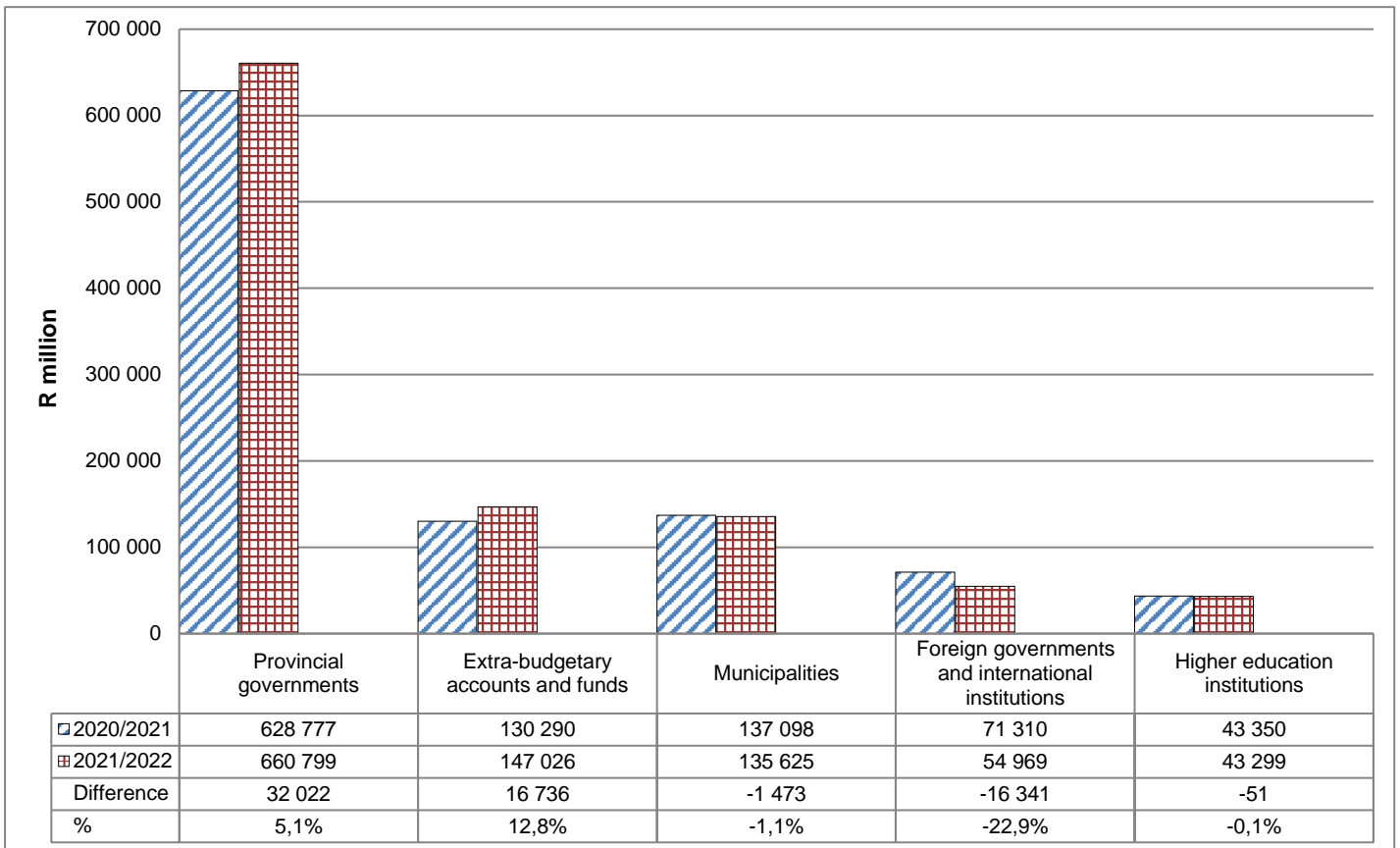


\* Some of the figures have been revised since the previous publication.

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

Figure 2 shows the economic classification of expense cash flows for operating activities for the 2020/2021 and 2021/2022 fiscal years. In 2021/2022 the national government’s main costs were grants paid (R1 041 717 million) mainly to provincial governments to defray their expenditure on general government services, interest paid (R268 254 million), social benefits (R231 365 million) and compensation of employees (R181 875 million).

**Figure 3 – Grants to other levels of general government and international institutions 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 3 shows that the largest proportion of the national government grants to other levels of general government and international institutions for the 2021/2022 fiscal year was paid to provincial governments (R660 799 million), followed by extra-budgetary accounts and funds (R147 026 million), municipalities (R135 625 million), foreign governments and international institutions (R54 969 million) and higher education institutions (R43 299 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)<sup>1</sup>**

GFS 2014 code	Cash flows from transactions in non-financial assets	2020/2021 <sup>2</sup>	2021/2022	Difference between 2020/2021 and 2021/2022
		R million		
<b>61</b>	<b>Purchases of non-financial assets: (b+r+s+t) = a</b>	<b>12 740</b>	<b>15 038</b>	<b>2 298</b>
<b>611</b>	<b>Fixed assets: (c+d+i+q) = b</b>	<b>12 643</b>	<b>14 400</b>	<b>1 757</b>
<b>6111</b>	<b>Buildings and structures: c</b>	<b>7 262</b>	<b>8 791</b>	<b>1 529</b>
61111	Dwellings	172	47	-125
61112	Buildings other than dwellings	3 002	3 829	827
61113	Other structures	4 088	4 915	827
61114	Land improvements	0	0	0
<b>6112</b>	<b>Machinery and equipment: (e+f) = d</b>	<b>4 966</b>	<b>5 203</b>	<b>237</b>
61121	Transport equipment e	2 345	2 298	-47
<b>61122</b>	<b>Machinery and equipment other than transport equipment: (g+h) = f</b>	<b>2 621</b>	<b>2 905</b>	<b>284</b>
611221	Information, computer and telecommunications equipment g	1 255	1 497	242
<b>611222</b>	<b>Machinery and equipment not elsewhere classified: h</b>	<b>1 366</b>	<b>1 408</b>	<b>42</b>
6112221	Office furniture (and domestic furniture)	47	86	39
6112222	Other machinery and equipment	1 318	1 321	3
6112223	Books	1	1	0
<b>6113</b>	<b>Other fixed assets: (j+k) = i</b>	<b>415</b>	<b>406</b>	<b>-9</b>
<b>61131</b>	<b>Cultivated biological resources: j</b>	<b>5</b>	<b>9</b>	<b>4</b>
611311	Animal resources yielding repeat products	5	9	4
611312	Tree, crop, and plant resources yielding repeat products	0	0	0
<b>61132</b>	<b>Intellectual property products: (l+m+n+o+p) = k</b>	<b>410</b>	<b>397</b>	<b>-13</b>
611321	Research and development l	0	0	0
611322	Mineral exploration and evaluation m	0	0	0
<b>611323</b>	<b>Computer software and databases: n</b>	<b>410</b>	<b>397</b>	<b>-13</b>
6113231	Computer software	410	397	-13
6113232	Databases	0	0	0
611324	Entertainment, literary, and artistic originals o	0	0	0
611325	Other intellectual property products p	0	0	0
<b>6114</b>	<b>Weapons systems q</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>612</b>	<b>Inventories r</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>613</b>	<b>Valuables s</b>	<b>70</b>	<b>22</b>	<b>-48</b>
<b>614</b>	<b>Non-produced assets t</b>	<b>27</b>	<b>617</b>	<b>590</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.

The largest contributor to the cash outflows from investment in non-financial assets for the 2021/2022 fiscal year was buildings and structures (R8 791 million), followed by machinery and equipment (R5 203 million), non-produced assets (R617 million), other fixed assets (R406 million) and valuables (R22 million).

## **Contribution of expenditure cash flows for operating activities and purchases of non-financial assets to total general government expenditure by functional classification**

Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources by government in order to promote government objectives and various services rendered to the community. The functionally classified expenditure categories are indicated in Table C on page 12. 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) by the national government increased by R83 567 million from R1 851 101 million in 2020/2021 to R1 934 668 million in 2021/2022.

The increase of R35 476 million in cash payments for public debt transactions from R232 596 million in 2020/2021 to R268 072 million in 2021/2022 was due to increased payments of interest on public debt by the national government.

The increase of R17 782 million in cash payments for transfers of a general character between different levels of government from R618 391 million in 2020/2021 to R636 173 million in 2021/2022 was mainly due to an increase in grants paid to provincial governments to defray their expenditure.

The increase of R12 068 million in cash payments for executive and legislative organs, financial and fiscal affairs, external affairs from R87 032 million in 2020/2021 to R99 100 million in 2021/2022 was mainly due to increased capital transfer payments to the public corporations by the National Treasury.

The increase of R8 083 million in cash payments for education from R117 221 million in 2020/2021 to R125 304 million in 2021/2022 was mainly due to increased education infrastructure grants paid to provincial governments by the Department of Basic Education. There was also an increase in grants paid to the National Student Financial Aid Scheme (NSFAS) by the Department of Higher Education and Training to fund the implementation of tertiary education student bursary and loan schemes.

The increase of R7 378 million in cash payments for health from R66 074 million in 2020/2021 to R73 452 million in 2021/2022 was mainly due to increased spending on public health services by the Department of Health.

The increase of R6 504 million in cash payments for public order and safety from R144 022 million in 2020/2021 to R150 526 million in 2021/2022 was due to increased spending on police and law court services.

The increase of R5 366 million in cash payments for social protection from R234 910 million in 2020/2021 to R240 276 million in 2021/2022 was due to increased social grants paid to households by the Department of Social Development.

The increase of R4 317 million in cash payments for general services from R29 585 million in 2020/2021 to R33 902 million in 2021/2022 was mainly due to increased spending on general services by the Department of Home Affairs.

The increase of R3 809 million in cash payments for agriculture, forestry, fishing and hunting from R12 513 million in 2020/2021 to R16 322 million in 2021/2022 was mainly due to increased restitution grants paid to households, comprehensive agricultural support programme grants paid to provincial governments and transfer payments to public corporations by the Department of Agriculture, Land Reform and Rural Development.

The increase of R3 622 million in cash payments for general economic, commercial and labour affairs from R29 456 million in 2020/2021 to R33 078 million in 2021/2022 was mainly due to increased grants paid to extra-budgetary accounts and funds.

The increase of R2 603 million in cash payments for housing and community amenities from R49 877 million in 2020/2021 to R52 480 million in 2021/2022 was mainly due to increased payments of informal settlements upgrading partnership grants to provincial governments by the Department of Human Settlements.

The increase of R1 615 million in cash payments for basic research from R6 609 million in 2020/2021 to R8 224 million in 2021/2022 was mainly due to increased grants paid to extra-budgetary accounts and funds and capital transfers to non-financial public corporations by the Department of Science and Innovation.

The increase of R1 488 million in cash payments for defence from R50 841 million in 2020/2021 to R52 329 million in 2021/2022 was mainly due to increased capital transfers paid to public corporations by the Department of Public Enterprises.

The increase of R1 205 million in cash payments for recreation, culture and religion from R7 071 million in 2020/2021 to R8 276 million in 2021/2022 was mainly due to increased spending on religious and other community services, cultural services, and recreational and sporting services.

The decrease of R22 367 million in cash payments for fuel and energy from R61 270 million in 2020/2021 to R38 903 million in 2021/2022 was mainly due to capital transfers which were paid during 2020/2021 to non-financial public corporations by the Department of Public Enterprises.

The decrease of R7 587 million in cash payments for transport services from R78 623 million in 2020/2021 to R71 036 million in 2021/2022 was mainly due to capital transfers which were paid during 2020/2021 to non-financial public corporations by the Department of Public Enterprises.

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

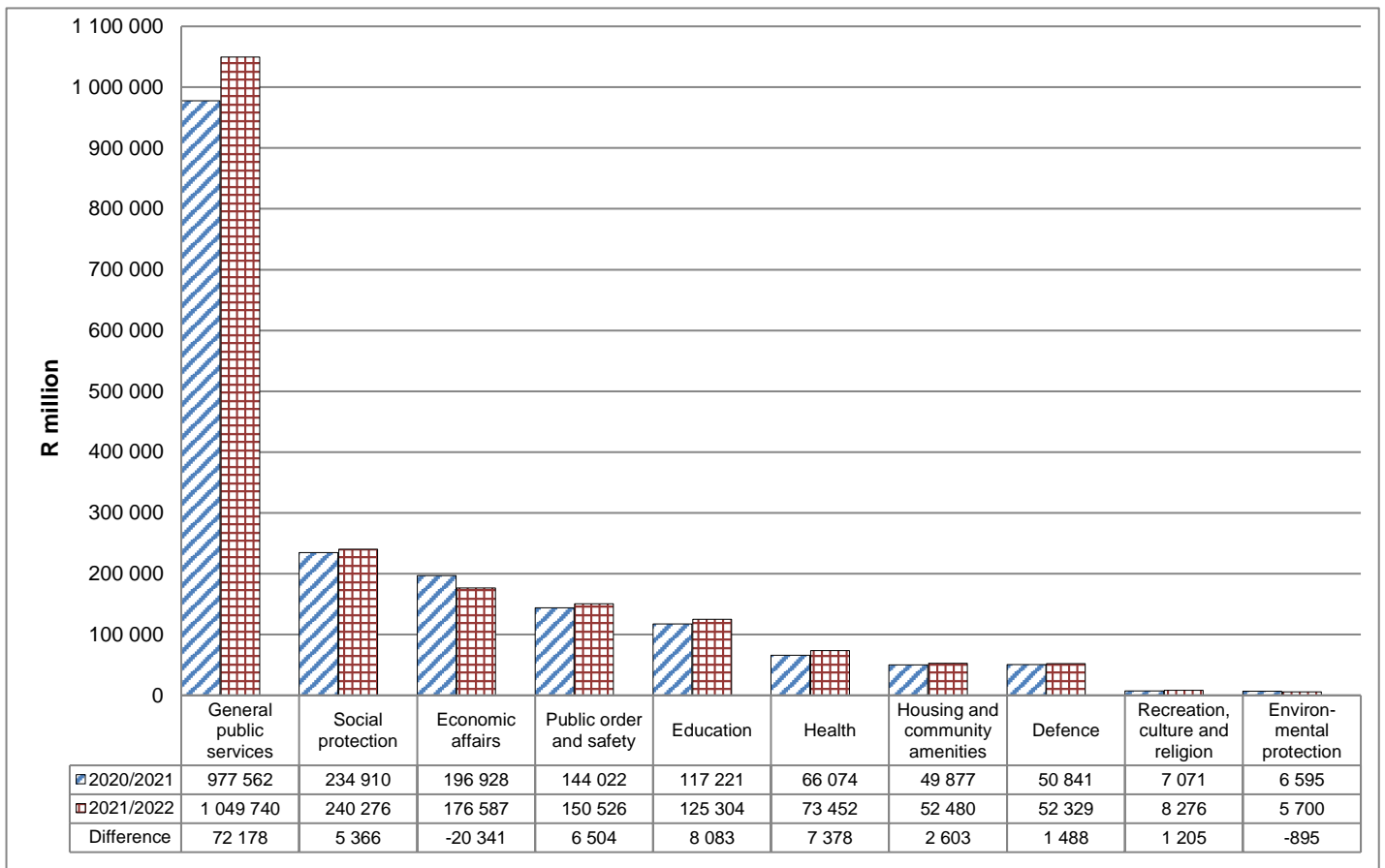
GFS 2014 code	Functional classification	2020/2021 <sup>2</sup>	2021/2022	Difference between 2020/2021 and 2021/2022	Total cash payments 2021/2022
		R million			%
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b> a	<b>977 562</b>	<b>1 049 740</b>	<b>72 178</b>	<b>54,3</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	87 032	99 100	12 068	5,1
7012	Foreign economic aid	120	126	6	0,0
7013	General services	29 585	33 902	4 317	1,8
7014	Basic research	6 609	8 224	1 615	0,4
7015	R&D General public services	642	1 158	516	0,1
7016	General public services n.e.c. <sup>3</sup>	2 586	2 985	399	0,2
7017	Public debt transactions (mainly interest)	232 596	268 072	35 476	13,9
7018	Transfers of a general character between different levels of government	618 391	636 173	17 782	32,9
<b>702</b>	<b>DEFENCE</b> b	<b>50 841</b>	<b>52 329</b>	<b>1 488</b>	<b>2,7</b>
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b> c	<b>144 022</b>	<b>150 526</b>	<b>6 504</b>	<b>7,8</b>
7031	Police	97 810	102 181	4 371	5,3
7032	Fire protection services	0	0	0	0,0
7033	Law courts	22 164	23 443	1 279	1,2
7034	Prisons	23 878	24 715	837	1,3
7035	R&D Public order and safety	171	187	16	0,0
7036	Public order and safety n.e.c.	0	0	0	0,0
<b>704</b>	<b>ECONOMIC AFFAIRS</b> d	<b>196 928</b>	<b>176 587</b>	<b>-20 341</b>	<b>9,1</b>
7041	General economic, commercial and labour affairs	29 456	33 078	3 622	1,7
7042	Agriculture, forestry, fishing and hunting	12 513	16 322	3 809	0,8
7043	Fuel and energy	61 270	38 903	-22 367	2,0
7044	Mining, manufacturing and construction	6 679	7 531	852	0,4
7045	Transport	78 623	71 036	-7 587	3,7
7046	Communication	3 177	4 019	842	0,2
7047	Other industries	2 450	2 842	392	0,1
7048	R&D Economic affairs	2 760	2 856	96	0,1
7049	Economic affairs n.e.c.	0	0	0	0,0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b> e	<b>6 595</b>	<b>5 700</b>	<b>-895</b>	<b>0,3</b>
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b> f	<b>49 877</b>	<b>52 480</b>	<b>2 603</b>	<b>2,7</b>
<b>707</b>	<b>HEALTH</b> g	<b>66 074</b>	<b>73 452</b>	<b>7 378</b>	<b>3,8</b>
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b> h	<b>7 071</b>	<b>8 276</b>	<b>1 205</b>	<b>0,4</b>
<b>709</b>	<b>EDUCATION</b> i	<b>117 221</b>	<b>125 304</b>	<b>8 083</b>	<b>6,5</b>
<b>710</b>	<b>SOCIAL PROTECTION</b> j	<b>234 910</b>	<b>240 276</b>	<b>5 366</b>	<b>12,4</b>
<b>70</b>	<b>Total national 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>1 851 101</b>	<b>1 934 668</b>	<b>83 567</b>	<b>100,0</b>

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

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

<sup>3</sup> n.e.c. not elsewhere classified.

**Figure 4 – Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets for the 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 4 shows the functional classification of expenditure cash flows for operating activities and purchases of non-financial assets. The total for the 2021/2022 fiscal year was R1 934 668 million, with general public services spending the largest amount (R1 049 740 million), followed by social protection (R240 276 million), economic affairs (R176 587 million), public order and safety (R150 526 million) and education (R125 304 million).

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

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

<b>GFS 2014 code</b>	<b>Economic classification</b>	<b>R million</b>
<b>1</b>	<b>Revenue cash flows</b>	<b>1 605 141</b>
11	Taxes	1 563 754
12	Social contributions	0
13	Grants	2 443
14	Other receipts	38 944

\* 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									
<b>70</b>	<b>GENERAL GOVERNMENT SERVICES</b>	<b>181 875</b>	<b>86 920</b>	<b>268 254</b>	<b>10 947</b>	<b>1 041 717</b>	<b>231 365</b>	<b>98 552</b>	<b>1 919 630</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>12 206</b>	<b>10 310</b>	<b>268 074</b>	<b>978</b>	<b>728 435</b>	<b>93</b>	<b>28 614</b>	<b>1 048 710</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	5 713	3 147	126	0	62 587	55	27 323	98 950
7012	Foreign economic aid	0	0	0	0	126	0	0	126
7013	General services	6 098	5 791	0	0	21 049	37	57	33 032
7014	Basic research	333	153	0	978	5 516	1	1 234	8 215
7015	R&D General public services	62	1 096	0	0	0	0	0	1 158
7016	General public services n.e.c.	0	0	0	0	2 985	0	0	2 985
7017	Public debt transactions	0	123	267 948	0	0	0	0	268 072
7018	Transfers of a general character between different levels of government	0	0	0	0	636 173	0	0	636 173
<b>702</b>	<b>DEFENCE</b>	<b>29 497</b>	<b>11 575</b>	<b>0</b>	<b>0</b>	<b>6 238</b>	<b>141</b>	<b>3 104</b>	<b>50 554</b>
7021	Military defence	29 497	11 561	0	0	55	141	3 104	44 358
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	13	0	0	0	0	0	13
7025	Defence n.e.c.	0	0	0	0	6 182	0	0	6 182
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>110 545</b>	<b>28 522</b>	<b>77</b>	<b>0</b>	<b>3 932</b>	<b>2 270</b>	<b>886</b>	<b>146 232</b>
7031	Police services	79 544	16 999	0	0	795	1 448	655	99 441
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	13 992	4 940	0	0	3 138	179	65	22 314
7034	Prisons	16 960	6 446	77	0	0	642	166	24 291
7035	R&D Public order and safety	49	136	0	0	0	1	0	185
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							
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>9 382</b>	<b>7 476</b>	<b>61</b>	<b>9 615</b>	<b>86 439</b>	<b>60</b>	<b>62 009</b>	<b>175 043</b>
7041	General economic, commercial and labour affairs	2 649	1 230	0	534	19 405	15	9 159	32 992
7042	Agriculture, forestry, fishing and hunting	4 425	3 612	0	0	4 173	30	2 905	15 145
7043	Fuel and energy	314	377	0	93	2 620	2	35 495	38 901
7044	Mining, manufacturing and construction	767	263	0	1 522	4 964	6	5	7 527
7045	Transport	462	853	61	6 923	48 826	2	13 865	70 992
7046	Communication	267	291	0	543	2 907	2	2	4 011
7047	Other industries	332	405	0	0	1 627	3	261	2 628
7048	R&D Economic affairs	165	446	0	0	1 918	1	317	2 847
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>1 156</b>	<b>2 347</b>	<b>0</b>	<b>0</b>	<b>1 932</b>	<b>7</b>	<b>53</b>	<b>5 496</b>
7051	Waste management	136	301	0	0	49	0	42	529
7052	Waste water management	0	0	0	0	0	0	0	0
7053	Pollution abatement	217	94	0	0	0	2	3	317
7054	Protection of biodiversity and landscape	539	1 688	0	0	1 883	4	4	4 117
7055	R&D Environmental protection	62	169	0	0	0	0	0	232
7056	Environmental protection n.e.c.	203	95	0	0	0	0	3	301
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>2 451</b>	<b>5 555</b>	<b>0</b>	<b>0</b>	<b>39 408</b>	<b>17</b>	<b>1 784</b>	<b>49 214</b>
7061	Housing development	331	308	0	0	29 761	3	485	30 887
7062	Community development	326	3 749	0	0	1 126	1	369	5 571
7063	Water supply	1 742	1 426	0	0	8 473	12	930	12 584
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	52	72	0	0	48	0	0	172
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									
<b>707</b>	<b>HEALTH</b>	<b>5 789</b>	<b>11 619</b>	<b>0</b>	<b>0</b>	<b>55 098</b>	<b>33</b>	<b>223</b>	<b>72 763</b>
7071	Medical products, appliances, and equipment	0	0	0	0	0	0	0	0
7072	Outpatient services	0	0	0	0	0	0	0	0
7073	Hospital services	4 974	1 710	0	0	20 143	27	4	26 857
7074	Public health services	495	8 246	0	0	27 753	4	217	36 714
7075	R&D Health	0	25	0	0	1 729	0	0	1 754
7076	Health n.e.c.	321	1 639	0	0	5 473	2	3	7 438
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>456</b>	<b>491</b>	<b>0</b>	<b>354</b>	<b>5 398</b>	<b>1</b>	<b>1 515</b>	<b>8 215</b>
7081	Recreational and sporting services	54	96	0	0	704	0	286	1 140
7082	Cultural services	200	299	0	0	3 436	1	326	4 262
7083	Broadcasting and publishing services	0	0	0	354	134	0	379	867
7084	Religious and other community services	110	50	0	0	1 078	0	517	1 755
7085	R&D Recreation, cultural and religion	17	26	0	0	0	0	6	49
7086	Recreation, culture and religion n.e.c.	76	20	0	0	46	0	0	143
<b>709</b>	<b>EDUCATION</b>	<b>9 734</b>	<b>8 167</b>	<b>41</b>	<b>0</b>	<b>105 012</b>	<b>27</b>	<b>205</b>	<b>123 187</b>
7091	Pre-primary and primary education	3	0	0	0	0	0	0	3
7092	Secondary education	10	68	0	0	412	0	0	490
7093	Post-secondary non-tertiary education	8 690	5 743	0	0	0	22	1	14 455
7094	Tertiary education	56	4	0	0	83 352	0	76	83 488
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	6	45	0	0	0	0	0	52
7098	Education n.e.c.	970	2 307	41	0	21 248	5	128	24 699

\* 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									
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>658</b>	<b>859</b>	<b>0</b>	<b>0</b>	<b>9 824</b>	<b>228 717</b>	<b>160</b>	<b>240 218</b>
7101	Sickness and disability	6	2	0	0	1	24 082	4	24 095
7102	Old age	116	241	0	0	0	90 098	112	90 566
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	54	24	0	0	1 235	80 534	10	81 856
7105	Unemployment	0	0	0	0	0	0	0	0
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	10	9	0	0	246	0	4	269
7108	R&D Social protection	10	101	0	0	0	0	0	111
7109	Social protection n.e.c.	463	482	0	0	8 342	34 003	31	43 322

\* 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				
<b>70</b>	<b>GENERAL GOVERNMENT SERVICES</b>	<b>14 400</b>	<b>0</b>	<b>22</b>	<b>617</b>	<b>15 038</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1 029</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1 030</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	150	0	0	0	150
7012	Foreign economic aid	0	0	0	0	0
7013	General services	870	0	0	0	870
7014	Basic research	9	0	0	0	9
7015	R&D General public services	1	0	0	0	1
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>1 775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1 775</b>
7021	Military defence	1 775	0	0	0	1 775
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>4 294</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4 294</b>
7031	Police services	2 740	0	0	0	2 740
7032	Fire protection services	0	0	0	0	0
7033	Law courts	1 129	0	0	0	1 129
7034	Prisons	424	0	0	0	424
7035	R&D Public order and safety	1	0	0	0	1
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						
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>927</b>	<b>0</b>	<b>0</b>	<b>617</b>	<b>1 544</b>
7041	General economic, commercial and labour affairs	86	0	0	0	86
7042	Agriculture, forestry, fishing and hunting	560	0	0	617	1 176
7043	Fuel and energy	2	0	0	0	2
7044	Mining, manufacturing and construction	5	0	0	0	5
7045	Transport	44	0	0	0	44
7046	Communication	9	0	0	0	9
7047	Other industries	213	0	0	0	213
7048	R&D Economic affairs	9	0	0	0	9
7049	Economic affairs n.e.c.	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>204</b>
7051	Waste management	61	0	0	0	61
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	21	0	0	0	21
7054	Protection of biodiversity and landscape	91	0	0	0	91
7055	R&D Environmental protection	7	0	0	0	7
7056	Environmental protection n.e.c.	23	0	0	0	23
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>3 266</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3 266</b>
7061	Housing development	7	0	0	0	7
7062	Community development	683	0	0	0	683
7063	Water supply	2 573	0	0	0	2 573
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	3	0	0	0	3
7066	Housing and community amenities n.e.c.	0	0	0	0	0

\* 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						
<b>707</b>	<b>HEALTH</b>	<b>689</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>689</b>
7071	Medical products, appliances, and equipment	0	0	0	0	0
7072	Outpatient services	0	0	0	0	0
7073	Hospital services	666	0	0	0	666
7074	Public health services	5	0	0	0	5
7075	R&D Health	0	0	0	0	0
7076	Health n.e.c.	19	0	0	0	19
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>40</b>	<b>0</b>	<b>21</b>	<b>0</b>	<b>61</b>
7081	Recreational and sporting services	27	0	21	0	49
7082	Cultural services	5	0	0	0	5
7083	Broadcasting and publishing services	0	0	0	0	0
7084	Religious and other community services	5	0	0	0	5
7085	R&D Recreation, cultural and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	2	0	0	0	2
<b>709</b>	<b>EDUCATION</b>	<b>2 117</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2 117</b>
7091	Pre-primary and primary education	0	0	0	0	0
7092	Secondary education	1	0	0	0	1
7093	Post-secondary non-tertiary education	3	0	0	0	3
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.	2 113	0	0	0	2 113

\* 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						
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58</b>
7101	Sickness and disability	0	0	0	0	0
7102	Old age	28	0	0	0	28
7103	Survivors	0	0	0	0	0
7104	Family and children	1	0	0	0	1
7105	Unemployment	0	0	0	0	0
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	0	0	0	0	0
7108	R&D Social protection	0	0	0	0	0
7109	Social protection n.e.c.	28	0	0	0	28

\* 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
<b>31</b>	<b>Sales of non-financial assets</b>	<b>137</b>
311	Fixed assets	137
312	Inventories	0
313	Valuables	0
314	Non-produced assets	0

\* 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
<b>32</b>	<b>Net acquisition of financial assets other than cash</b>	<b>288</b>
321	Domestic	288
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 2021/2022\* fiscal year (summary)**

GFS 2014 code	Economic classification	R million
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>225 599</b>
331	Domestic	196 279
332	Foreign	29 320

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

**Annexure A: Information on disaggregated tables is available on the Stats SA website: <http://www.statssa.gov.za/?s=P9119.3&sitem=publications>**

**Tables**

<b>Table 1</b>	Economic classification of revenue cash flows from operating activities for the 2021/2022 fiscal year
<b>Table 2</b>	Economic and functional classification of expense cash flows for operating activities for the 2021/2022 fiscal year
<b>Table 3</b>	Economic and functional classification of the cash outflows (purchases) from investment in non-financial assets for the 2021/2022 fiscal year
<b>Table 4</b>	Economic classification of the cash inflows (sales) from investment in non-financial assets for the 2021/2022 fiscal year
<b>Table 5</b>	Economic classification of the net acquisition of financial assets other than cash for the 2021/2022 fiscal year
<b>Table 6</b>	Economic classification of the net incurrence of liabilities for the 2021/2022 fiscal year
<b>Table 7</b>	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
<b>Table 8</b>	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 includes economic and functional classifications of the cash payments from the national revenue fund and donor funds for the 2021/2022 fiscal year based on the GFS 2014 methodology. The national revenue fund refers to the votes of the national departments as well as fixed statutory appropriations and standing appropriations. Donor funds consist mainly of donations from foreign governments and international institutions.

### Methodology

The transactions from the administrative data and the published audited annual financial statements of the national government departments for the 2021/2022 fiscal year were used. The transactions are classified economically and functionally according to GFS 2014. National 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 national departments and the rest of the economy. Parliament of the Republic of South Africa figures have been converted from accrual to a modified cash basis for GFS purposes.

### Disaggregated data

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

### Scope of the financial statistics of national governments

The annual reports of all 42 national government departments for the 2021/2022 fiscal year were collected.

The revenue and expenditure cash flows figures of the following national government departments have been included in the tables:

- 1) Agriculture, Land Reform and Rural Development
- 2) Basic Education
- 3) Centre for Public Service Innovation
- 4) Civilian Secretariat for Police Services
- 5) Communications and Digital Technologies
- 6) Cooperative Governance
- 7) Correctional Services
- 8) Defence
- 9) Employment and Labour
- 10) Environment, Forestry and Fisheries
- 11) Government Communication and Information System
- 12) Health
- 13) Higher Education and Training
- 14) Home Affairs
- 15) Human Settlements
- 16) Independent Police Investigative Directorate
- 17) International Relations and Cooperation
- 18) Justice and Constitutional Development
- 19) Military Veterans
- 20) Mineral Resources and Energy
- 21) National School of Government
- 22) National Treasury
- 23) Office of the Chief Justice
- 24) Parliament
- 25) Planning, Monitoring and Evaluation
- 26) Police
- 27) Public Enterprises
- 28) Public Service and Administration
- 29) Public Service Commission
- 30) Public Works and Infrastructure
- 31) Science and Innovation
- 32) Small Business Development
- 33) Social Development

- 34) Sports, Arts and Culture
- 35) Statistics South Africa
- 36) The Presidency
- 37) Tourism
- 38) Trade, Industry and Competition
- 39) Traditional Affairs
- 40) Transport
- 41) Water and Sanitation
- 42) Women, Youth and Persons with Disabilities

## 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.

This statistical release is classified functionally according to the standard classification of the GFS manual 2014 of the International Monetary Fund (IMF).

### **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.

**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. 24). 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. 24). These categories are recommended by the 2008 SNA.

**Comparability with the previous year**

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).

**The Public Sector Classification Committee (PSCC)**

The Public Sector Classification Committee (PSCC) consists of the South African Reserve Bank (SARB), National Treasury (NT) and Statistics South Africa (Stats SA). The purpose of the PSCC is to coordinate the economic institutional classification of the public-sector units and subsectors for purposes of reporting to national and international stakeholders. The classification lists are made public by the SARB to inform stakeholders of the scope of the public sector and sub-sectors. 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**

The PSCC list has the following limitations:

- implementation of changes to the list takes time;
- does not include the private sector;
- excludes units without a complete set of financial statements; and
- excludes units not capable of contracting on their own or owning assets.

**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.

<b>Rounding-off of figures</b>	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.	
<b>Response rate</b>	The response rate for 2021/2022 was 100%.	
<b>Under-coverage rate</b>	The under-coverage rate is 0%.	
<b>Over-coverage rate</b>	The over-coverage rate is 0%.	
<b>Duplication error rate</b>	The duplication error rate is 0%.	
<b>Related publications</b>	Stats SA also publishes information on the transactions of the following levels of the government in statistical releases:	
	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>
	P9119.4	<i>Financial statistics of consolidated general government; and</i>
	P9121	<i>Financial statistics of provincial government.</i>
<b>Symbols and abbreviations</b>	GFSM	Government Finance Statistics Manual, 2014
	IMF	International Monetary Fund
	n.e.c.	Not elsewhere classified
	NPISH	Non-Profit Institutions Serving Households
	NSFAS	National Student Financial Aid Scheme
	NT	National Treasury
	PSCC	Public Sector Classification Committee
	R&D	Research and Development
	SACU	Southern African Custom Union
	SARB	South African Reserve Bank
	SNA	System of National Accounts, 2008
	Stats SA	Statistics South Africa
	VAT	Value-added tax

## Glossary

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

<b>Economic classification</b>	A measure of the nature and economic effect of government operations on the economy of the country.
<b>Expense</b>	A decrease in net worth resulting from a transaction.
<b>Extra-budgetary accounts and funds</b>	Extra-budgetary accounts and funds refer to accounts and funds of national and provincial governments not included in normal budget totals and which do not operate through normal budgetary procedures, e.g. trading accounts and general government accounts.
<b>Financial assets</b>	Financial assets consist of financial claims which entitles one unit (the owner of the asset, i.e. the creditor) to receive one or more payments from a second unit (the debtor) according to the terms and conditions specified in a contract between the two units.
<b>Financial public corporations</b>	Units primarily engaged in both incurring liabilities and acquiring financial assets in the market. Note: Financial institutions may be entirely or mainly owned and/or controlled by the government in which case they are regarded as public financial institutions. It is the prime function of public financial institutions to act as intermediaries.
<b>Fixed assets</b>	Fixed assets are produced assets that are used repeatedly or continuously in production processes for more than one year.
<b>Functional classification</b>	Classification of expenditure according to the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources by government in order to promote various services and objectives rendered to the community.
<b>GFS Manual (2014)</b>	The manual describes an integrated statistical system that is harmonised, to the extent possible, with the 2008 edition of the SNA. The GFSM 2014 is intended to be a reference volume describing the GFS system. The GFSM 2014 provides a harmonised systematic basis for reporting and analysing government finances.
<b>Government consumption expenditure</b>	Expenditure on all goods and services which are used (without further transformation) by government units for the direct satisfaction of individual needs or wants or the collective needs of members of the community.
<b>Grants</b>	Grants are non-compulsory current or capital transfers from one government unit to another government unit or an international organisation. Current grants are those made for purposes of current expense and are not linked to or conditional on the acquisition of an asset by the recipient. Capital grants involve the acquisition of assets by the recipient.
<b>Higher education</b>	All learning programmes leading to qualifications higher than grade 12 or its equivalent in terms of the National Qualifications Framework as contemplated in the South African Qualification Authority Act, 1995 (Act No. 58 of 1995), including tertiary education as contemplated in schedule 4 of the Constitution.
<b>Higher education institutions</b>	Any institution providing higher education on full-time, part-time or distance basis, and which is (a) merged, established or deemed to be established as a public higher education institution under this Act; (b) declared as a public higher education institution under this Act; or (c) registered or [conditionally] provisionally registered as a private higher education institution. See Higher Education Act as amended (Section 1 of Act No.63, 2002).



<b>Households</b>	Individuals or a small group of persons who share the same living accommodation, pool some or all of their income and wealth, and consume certain types of goods and services collectively.
<b>Individual services</b>	Community and social services, such as education, health and welfare, rendered to individuals or a small group of persons.
<b>Information, computer and telecommunications</b>	Consists of devices using electronic controls and also the electronic components forming part of these devices. Examples are products that form part of computing machinery and parts and accessories thereof, television and radio transmitters, television, video, and digital cameras, and telephone sets.
<b>Intellectual property products</b>	Intellectual property products are the result of research, development, investigation, or innovation leading to knowledge that the developers can market or use to their own benefit in production for which the use of the knowledge is restricted by means of legal or other protection.
<b>Inventories</b>	Consist of goods and services held by producers for sale, use in production, or other use at a later date.
<b>Land improvements</b>	Are the result of actions that lead to major improvements in the quantity, quality or productivity of land, or prevent its deterioration. Activities such as land reclamation, land clearance, land contouring, creation of wells and watering holes that are integral to the land in question are to be treated as resulting in land improvements.
<b>Liability</b>	An obligation to provide economic benefits to the units holding the corresponding financial responsibility.
<b>Machinery and equipment</b>	Machinery and equipment include motor vehicles, ships, aircraft, equipment and furniture. Military expenditure on machinery and equipment which could be used for civilian purposes is included.
<b>Machinery and equipment not elsewhere classified</b>	This category includes all machinery and equipment not classified in any of the other machinery and equipment categories. Types of assets that would be included are general and special purpose machinery; office and accounting equipment; electrical machinery; medical appliances; precision and optical instruments; 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>Misclassification error</b>	Subject is falsely classified into a category in which the subject does not belong.
<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 consists of a municipal council (elected political representatives) and the municipal administration (appointed officials).
<b>National government</b>	It is the first level of government which controls a nation and has power to set and maintain foreign policy and the ability to collect taxes.

<b>Non-financial public corporations</b>	Government owned and/or controlled units, which sell industrial or commercial goods and services to the public on a large scale.
<b>Non-produced assets</b>	Non-produced assets consist of tangible assets and naturally occurring assets over which ownership is enforced. Naturally occurring assets include land, subsoil assets and other naturally occurring assets.
<b>Non-profit institutions serving households</b>	Non-profit institutions which are mainly engaged in non-market production and serve households.
<b>Other economic flows</b>	Changes in the volume or value of assets or liabilities that do not result from transactions.
<b>Other structures</b>	All structures other than buildings. Included are the following: highways, streets, roads, bridges, elevated highways, tunnels, railways, subways, airfield runways, sewers, waterways, harbours, dams, other waterworks, shafts, tunnels, other structures associated with mining subsoil assets, communication lines, power lines, pipelines, outdoor sport and recreation facilities.
<b>Over-coverage rate</b>	Errors which occur due to the inclusion in the sample of elements that do not belong there.
<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 segments of it against certain social risks.
<b>Social contributions</b>	Social contributions are actual receipts from either employers on behalf of their employees, or from employees, self-employed or non-employed persons on their own behalf that secure entitlements to social benefits for their contributors, their dependents or their survivors.
<b>Statutory appropriations</b>	Statutory appropriations are amounts appropriated to be spent in terms of statutes and not requiring appropriation by vote.
<b>Subsidies</b>	Subsidies are current unrequited payments that government units pay to enterprises on the basis of levels of their production activities or the quantities or values of the goods and services that they produce, sell, export or import. Subsidies may be designed to influence levels of production, prices at which outputs are sold, or the remuneration of the enterprises.
<b>Subsidies on production</b>	Payments made to resident enterprises as a consequence of engaging in production which is not related to a specific product. Included are subsidies on payroll or workforce, which are payable on the total wage and salary bill, the size of the total workforce or the employment of particular types of persons; subsidies to reduce pollution; and payments of interest on behalf of corporations.

<b>Subsidies on products</b>	Current unrequited payments that government units make to enterprises on the basis of quantities or values of the goods and services that they produce, sell, export or import.
<b>Tax revenue</b>	Tax revenue forms the dominant share of revenue for many government units and is composed of compulsory transfers to the general government sector.
<b>Transfer</b>	Is a transaction in which one institutional unit provides a good, service, or asset to another unit without receiving from the latter any good, service, or asset in return as a direct counterpart.
<b>Transport equipment</b>	Transport equipment consists of equipment for moving people and objects, including motor vehicles, trailers and semitrailers, ships, railway locomotives and rolling stock, aircraft, motorcycles, and bicycles.
<b>Under-coverage rate</b>	Omission from the frame of units belonging to the target population.
<b>Valuables</b>	Valuables are produced goods of considerable value acquired and held primarily as a store of value and not used primarily for purposes of production or consumption.
<b>Value-added tax</b>	A tax on goods or services collected in stages by enterprises but which is ultimately charged in full to the final purchasers.

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<b>Forthcoming issues:</b>	<b>Expected release date:</b>
Financial statistics of national government for 2022/2023	June 2024

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