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Financial statistics of consolidated general government

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IMPROVING LIVES THROUGH DATA ECOSYSTEMS



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Key findings

The consolidated net change in the stock of cash of the general government sector amounted to a cash deficit of R92 417 million for the 2021/2022 fiscal year.

The revenue cash flows from operating activities amounted to R1 904 241 million and the expense cash flows amounted to R2 057 209 million, resulting in a net cash outflow from operating activities of R152 968 million for the 2021/2022 fiscal year ended 31 March 2022. The net cash outflow from transactions in non-financial assets amounted to R128 963 million for the 2021/2022 fiscal year. The net acquisition of financial assets other than cash amounted to a cash outflow of R34 262 million for the 2021/2022 fiscal year. The net incurrence of liabilities amounted to R223 776 million, resulting in a net cash inflow of R189 514 million from financing activities for the 2021/2022 fiscal year. The total net change in the stock of cash of the general government sector amounted to a cash deficit of R92 417 million (see Table A, page 4).

The largest contributor to the total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of R2 186 953 million by the general government sector for the 2021/2022 fiscal year was general public services (R565 230 million or 25,8%), followed by education (R431 027 million or 19,7%), social protection (R342 235 million or 15,6%), health (R267 772 million or 12,2%), economic affairs (R208 780 million or 9,5%) and public order and safety (R190 304 million or 8,7%). The smallest contributors were housing and community amenities (R71 522 million or 3,3%), defence (R51 673 million or 2,4%), recreation, culture and religion (R45 007 million or 2,1%) and environmental protection (R13 403 million or 0,6%) (see Table C, page 11 and Figure 4, page 12).

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

Economic classification of expenditure is in general a measure of the nature and economic effect of government operations on the economy of a country. There are seven main economic classification categories of expense cash flows for operating activities: compensation of employees; purchases of goods and services; interest; subsidies; grants; social benefits and other payments.

The revenue cash flows from operating activities increased by R346 347 million from R1 557 894 million in 2020/2021 to R1 904 241 million in 2021/2022. The increase was mainly due to increases in taxes collected.

The increase of R327 907 million in taxes collected from R1 365 791 million in 2020/2021 to R1 693 698 million in 2021/2022 was mainly due to increases in taxes collected from corporations and enterprises, individuals' income taxes, and taxes on goods and services (i.e. value-added tax (VAT) and excise taxes).

The increase of R11 548 million in other receipts from R164 223 million in 2020/2021 to R175 771 million in 2021/2022 was mainly due to increased rent received on land by the National Treasury.

Expense cash flows for operating activities increased by R74 534 million from R1 982 675 million in 2020/2021 to R2 057 209 million in 2021/2022. The increase was mainly due to increased payments on purchases of goods and services, interest paid and compensation of employees.

The largest contributor to total cash payments for operating activities for the 2021/2022 fiscal year was compensation of employees (R799 764 million), followed by purchases of goods and services (R400 748 million), social benefits (R305 946 million), interest (R284 351 million) and other payments (R184 852 million) (see Table A, page 4 and Figure 1, page 5).

The increase of R43 001 million in purchases of goods and services from R357 747 million in 2020/2021 to R400 748 million in 2021/2022 was mainly due to increased cash payments for goods and services by extra-budgetary accounts and funds, the Department of Health and municipalities.

The increase of R37 091 million in interest from R247 260 million in 2020/2021 to R284 351 million in 2021/2022 was mainly due to increased interest payments on public debt by the National Treasury.

The increase of R35 345 million in compensation of employees from R764 419 million in 2020/2021 to R799 764 million in 2021/2022 was mainly due to increased payments by the Gauteng and KwaZulu-Natal provincial governments and the South African Police Service.

The increase of R4 236 million in other payments from R180 616 million in 2020/2021 to R184 852 million in 2021/2022 was mainly due to increased payments to households by the National Student Financial Aid Scheme.

The increase of R154 million in subsidies paid from R26 235 million in 2020/2021 to R26 389 million in 2021/2022 was mainly due to increased subsidy payments to non-financial public corporations by the Gauteng, KwaZulu-Natal and Mpumalanga provincial governments and extra-budgetary accounts and funds.

The decrease of R28 986 million in social benefits paid from R334 932 million in 2020/2021 to R305 946 million in 2021/2022 was mainly due to fewer claims paid to households by the Unemployment Insurance Fund.

The decrease of R16 307 million in grants paid from R71 466 million in 2020/2021 to R55 159 million in 2021/2022 was mainly due to a decrease in grants paid to the South African Customs Union by the National Treasury.

The net cash flows from investment in non-financial assets increased by R9 739 million from R119 224 million in 2020/2021 to R128 963 million in 2021/2022. The increase can mainly be attributed to increased spending on buildings other than dwellings and other structures by extra-budgetary accounts and funds, national and provincial governments and higher education institutions.

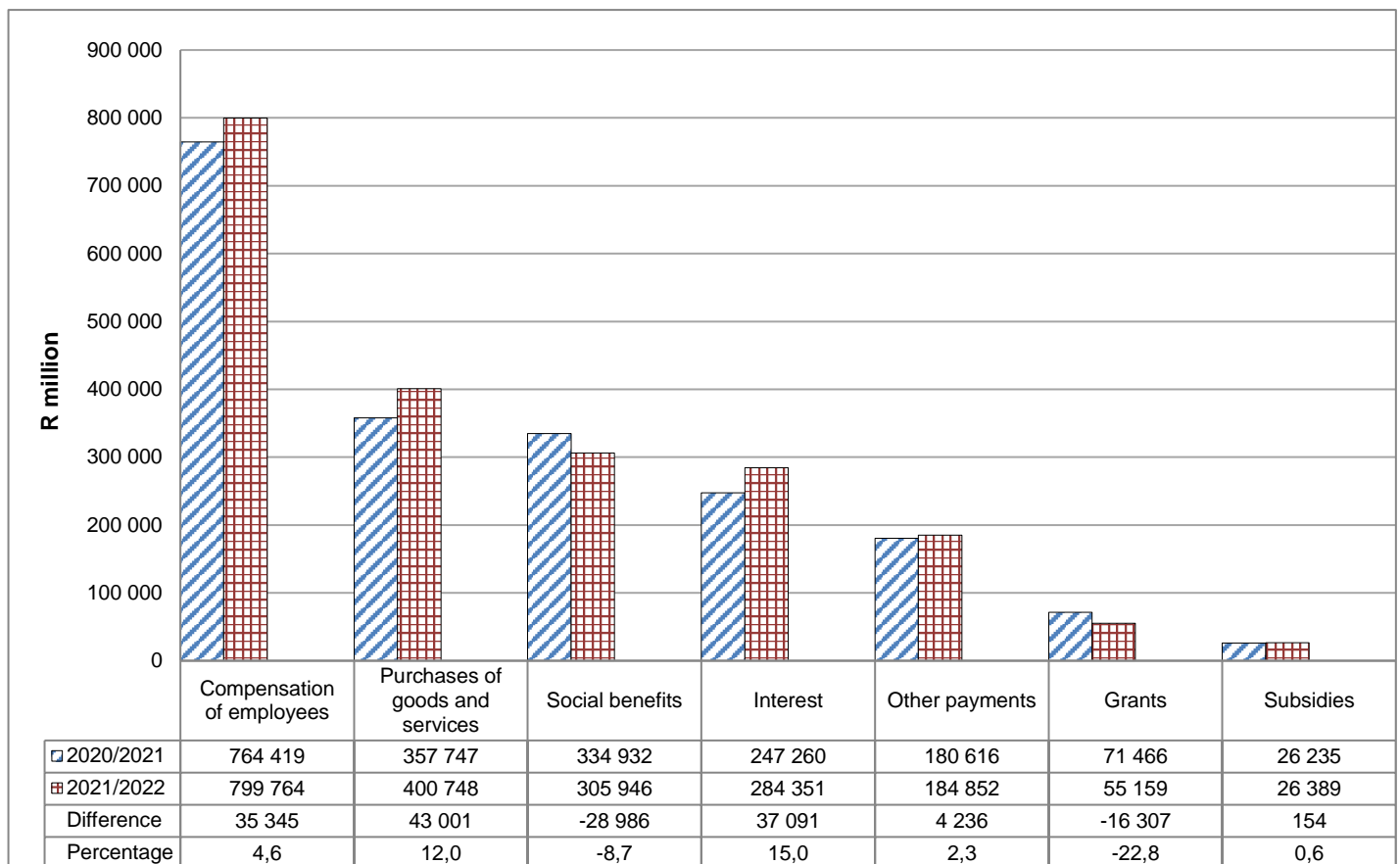
Table A – Economic classification of statement of sources and uses of cash of consolidated general government for the 2020/2021 and 2021/2022 fiscal years (summary)¹

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	1 557 894	1 904 241	346 347
11	Taxes	1 365 791	1 693 698	327 907	
12	Social contributions	25 741	32 002	6 261	
13	Grants	2 138	2 770	632	
14	Other receipts	164 223	175 771	11 548	
	Expense cash flows	b	1 982 675	2 057 209	74 534
21	Compensation of employees	764 419	799 764	35 345	
22	Purchases of goods and services	357 747	400 748	43 001	
24	Interest	247 260	284 351	37 091	
25	Subsidies	26 235	26 389	154	
26	Grants	71 466	55 159	-16 307	
27	Social benefits	334 932	305 946	-28 986	
28	Other payments	180 616	184 852	4 236	
	<i>Net cash flow from operating activities: inflow / (outflow)</i>	<i>(a-b)=c</i>	<i>-424 781</i>	<i>-152 968</i>	<i>271 813</i>
	Cash flows from transactions in non-financial assets:				
	Net cash outflow from investment in non-financial assets³	d	119 224	128 963	9 739
611	Fixed assets	117 857	126 378	8 521	
612	Inventories	0	0	0	
613	Valuables	103	59	-44	
614	Non-produced assets	1 264	2 525	1 261	
	<i>Cash surplus / (deficit)</i>	<i>(c-d)=e</i>	<i>-544 005</i>	<i>-281 931</i>	
	Cash flows from financing activities:				
	Net acquisition of financial assets other than cash: outflow / (inflow)	f	-60 977	34 262	
321	Domestic	-60 409	34 147		
322	Foreign	-568	115		
	Net incurrence of liabilities: cash inflow / outflow	g	608 629	223 776	
331	Domestic	524 670	194 456		
332	Foreign	83 959	29 320		
	<i>Net cash flow from financing activities: inflow / (outflow)</i>	<i>(g-f)=h</i>	<i>669 606</i>	<i>189 514</i>	
	Net change in the stock of cash	(e+h)=i	125 601	-92 417	

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 (R128 963 million) is equal to purchases of non-financial assets (R129 744 million) minus sales of non-financial assets (R781 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.

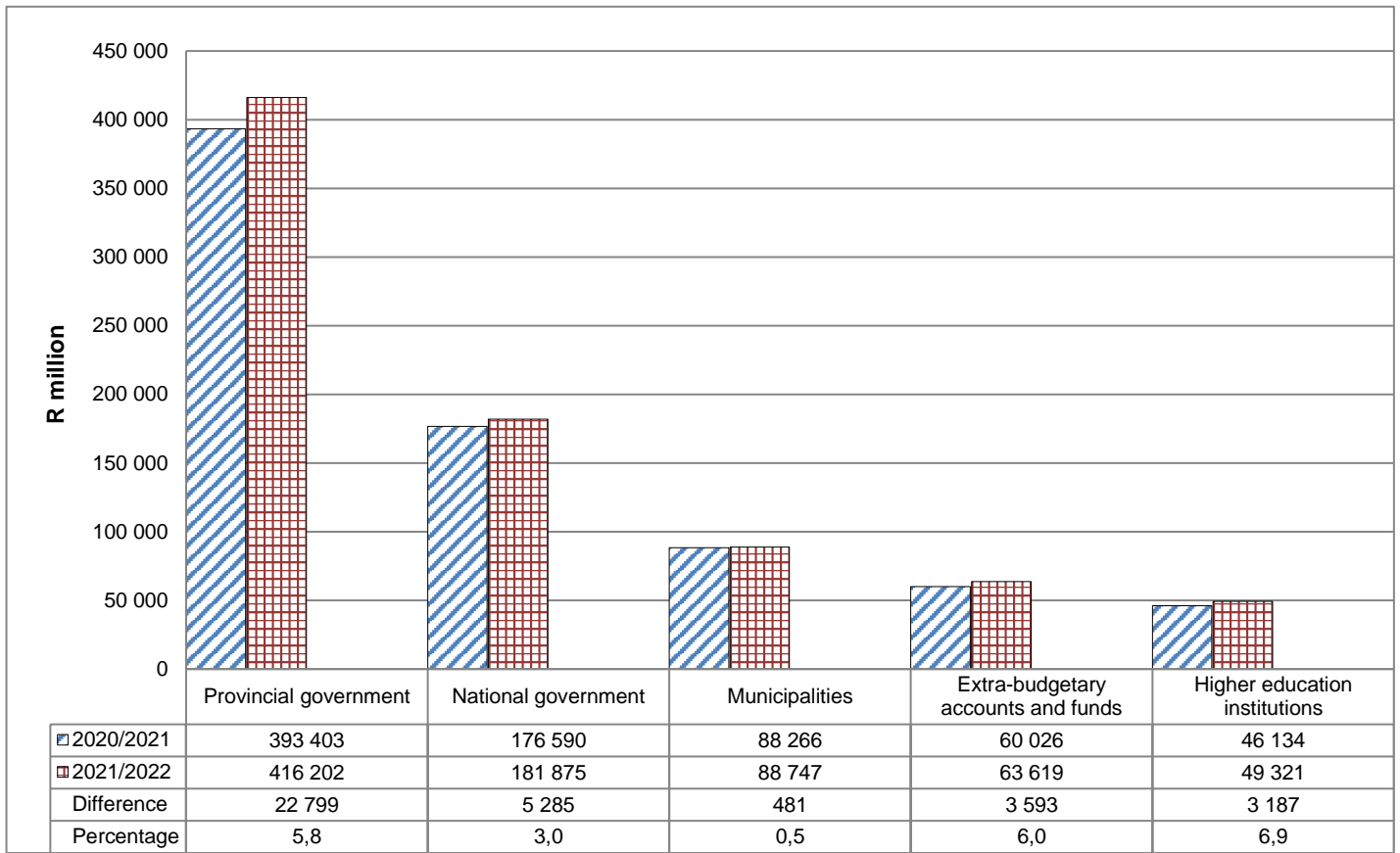
Figure 1 – Economic classification of expense cash flows for the 2020/2021* and 2021/2022 fiscal years**

* 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, consolidated general government's main costs were compensation of employees (R799 764 million), purchases of goods and services (R400 748 million), social benefits (R305 946 million) and interest (R284 351 million).

Figure 2 – Compensation of employees by type of general government institution for the 2020/2021* and 2021/2022 fiscal years**

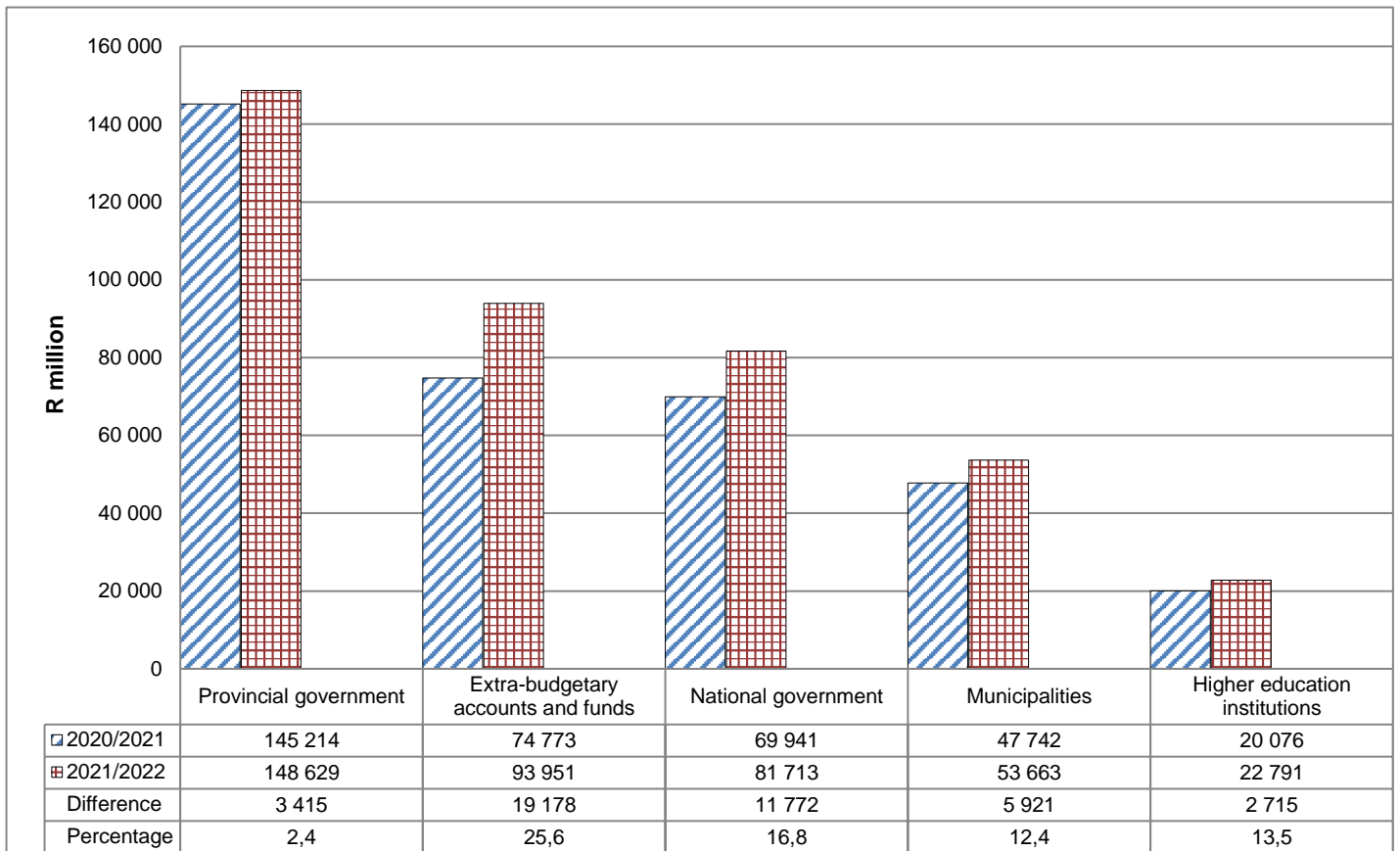


* Revised since the previous publication.

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

Figure 2 shows general government expense cash flows for compensation of employees. The total for the 2021/2022 fiscal year was R799 764 million, with provincial governments accounting for the largest proportion (R416 202 million), followed by national government (R181 875 million), municipalities (R88 747 million), extra-budgetary accounts and funds (R63 619 million) and higher education institutions (R49 321 million).

Figure 3 – Purchases of goods and services by type of general government institution for the 2020/2021* and 2021/2022 fiscal years**



* Revised since the previous publication.

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

Figure 3 shows general government expense cash flows for purchases of goods and services. The total for the 2021/2022 fiscal year was R400 748 million, with provincial governments accounting for the largest proportion (R148 629 million), followed by extra-budgetary accounts and funds (R93 951 million), national government (R81 713 million), municipalities (R53 663 million) and higher education institutions (R22 791 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	121 106	129 744	8 638
611	Fixed assets:	(c+d+i+q) = b	119 731	127 147	7 416
6111	Buildings and structures:	c	92 590	99 958	7 368
61111	Dwellings		540	1 108	568
61112	Buildings other than dwellings		28 160	30 511	2 351
61113	Other structures		62 657	68 278	5 621
61114	Land improvements		1 233	62	-1 171
6112	Machinery and equipment:	(e+f) = d	24 155	24 251	96
61121	Transport equipment	e	8 018	6 958	-1 060
61122	Machinery and equipment other than transport equipment:	(g+h) = f	16 138	17 293	1 155
611221	Information, computer and telecommunications equipment	g	4 444	5 790	1 346
611222	Machinery and equipment not elsewhere classified:	h	11 694	11 503	-191
6112221	Office furniture (and domestic furniture)		1 343	1 690	347
6112222	Other machinery and equipment		10 328	9 789	-539
6112223	Books		23	25	2
6113	Other fixed assets:	(j+k) = i	2 985	2 939	-46
61131	Cultivated biological resources:	j	27	42	15
611311	Animal resources yielding repeat products		27	42	15
611312	Tree, crop, and plant resources yielding repeat products		0	0	0
61132	Intellectual property products:	(l+m+n+o+p) = k	2 958	2 897	-61
611321	Research and development	l	0	1	1
611322	Mineral exploration and evaluation	m	0	0	0
611323	Computer software and databases:	n	2 935	2 890	-45
6113231	Computer software		2 931	2 888	-43
6113232	Databases		5	2	-3
611324	Entertainment, literary, and artistic originals	o	23	6	-17
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	103	59	-44
614	Non-produced assets	t	1 272	2 538	1 266

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 (R99 958 million), followed by machinery and equipment (R24 251 million), other fixed assets (R2 939 million), non-produced assets (R2 538 million) and valuables (R59 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, page 11. There are ten main categories of functional classification of expenditure cash flows for operating activities and purchases of non-financial assets: general public services; defence; public order and safety; economic affairs; environmental protection; housing and community amenities; health; recreation, culture and religion; education; and social protection.

Total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) by the general government sector increased by R83 172 million from R2 103 781 million in 2020/2021 to R2 186 953 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 national government.

The increase of R33 880 million in cash payments for education from R397 147 million in 2020/2021 to R431 027 million in 2021/2022 was due to increases in transfer payments to households by the National Student Financial Aid Scheme and increased spending by the Gauteng, Limpopo and North West provincial governments and higher education institutions.

The increase of R15 824 million in cash payments for health from R251 948 million in 2020/2021 to R267 772 million in 2021/2022 was due to increased spending on health services by the Department of Health, the North West, Limpopo and KwaZulu-Natal provincial governments and the inclusion of the Gauteng Medical Supplies Depot for the first time.

The increase of R12 555 million in cash payments for executive and legislative organs, financial and fiscal affairs, external affairs from R214 506 million in 2020/2021 to R227 061 million in 2021/2022 was due to increased capital transfer payments to public corporations by the National Treasury and cash payments for operating expenditure by the Auditor-General of South Africa.

The increase of R8 412 million in cash payments for public order and safety from R181 892 million in 2020/2021 to R190 304 million in 2021/2022 was due to increased spending on law courts, prisons and police services by the Department of Justice and Constitutional Development, the Department of Correctional Services and the Department of Home Affairs.

The increase of R6 367 million in cash payments for housing and community amenities from R65 155 million in 2020/2021 to R71 522 million in 2021/2022 was mainly due to increased payments for operating expenditure by the Water Trading Entity and spending on housing and community amenities by municipalities and provincial governments.

The increase of R6 361 million in cash payments for general services from R48 410 million in 2020/2021 to R54 771 million in 2021/2022 was mainly due to increased spending on general services by Statistics South Africa, the Property Management Trading Entity and the State Information Technology Agency.

The increase of R3 947 million in cash payments for recreation, culture and religion from R41 060 million in 2020/2021 to R45 007 million in 2021/2022 was mainly due to increased spending on recreation, culture and religion services by municipalities and transfers to non-profit institutions serving households by the National Lottery Distribution Trust Fund.

The increase of R2 821 million in cash payments for agriculture, forestry, fishing and hunting from R22 063 million in 2020/2021 to R24 884 million in 2021/2022 was due to increased spending on agriculture, forestry, fishing and hunting by the Department of Agriculture, Land Reform and Rural Development.

The increase of R2 056 million in cash payments for general public services not elsewhere classified (n.e.c.) from R2 572 million in 2020/2021 to R4 628 million in 2021/2022 was mainly due to increased expenditure on general public services n.e.c. by the Electoral Commission of South Africa and the Municipal Infrastructure Support Agency.

The increase of R2 012 million in cash payments for basic research from R7 015 million in 2020/2021 to R9 027 million in 2021/2022 was mainly due to increased payments for operating expenditure by the National Research Foundation and the Human Sciences Research Council and capital transfers to non-financial public corporations by the Department of Science and Innovation.

The increase of R1 788 million in cash payments for general economic, commercial and labour affairs from R34 719 million in 2020/2021 to R36 507 million in 2021/2022 was mainly due to increased transfers paid to public corporations by the Department of Trade, Industry and Competition and payments for goods and services by extra-budgetary accounts and funds.

The increase of R1 348 million in cash payments for defence from R50 325 million in 2020/2021 to R51 673 million in 2021/2022 was mainly due to increased transfers paid to public corporations by the Department of Defence.

The increase of R697 million in cash payments for other industries from R4 807 million in 2020/2021 to R5 504 million in 2021/2022 was mainly due to increased expenditure by the Wholesale and Retail Sector Education and Training Authority, the Department of Tourism and the Dube Trade Port Corporation.

The decrease of R27 366 million in cash payments for social protection from R369 601 million in 2020/2021 to R342 235 million in 2021/2022 was due to decreased social benefits paid to beneficiaries by the Unemployment Insurance Fund.

The decrease of R22 880 million in cash payments for fuel and energy from R61 044 million in 2020/2021 to R38 164 million in 2021/2022 was mainly due to decreased capital transfers to non-financial public corporations by the Department of Public Enterprises.

The decrease of R1 757 million in cash payments for transport from R91 208 million in 2020/2021 to R89 451 million in 2021/2022 was mainly due to decreased capital transfers to public corporations by the Department of Public Enterprises and the Department of Transport.

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

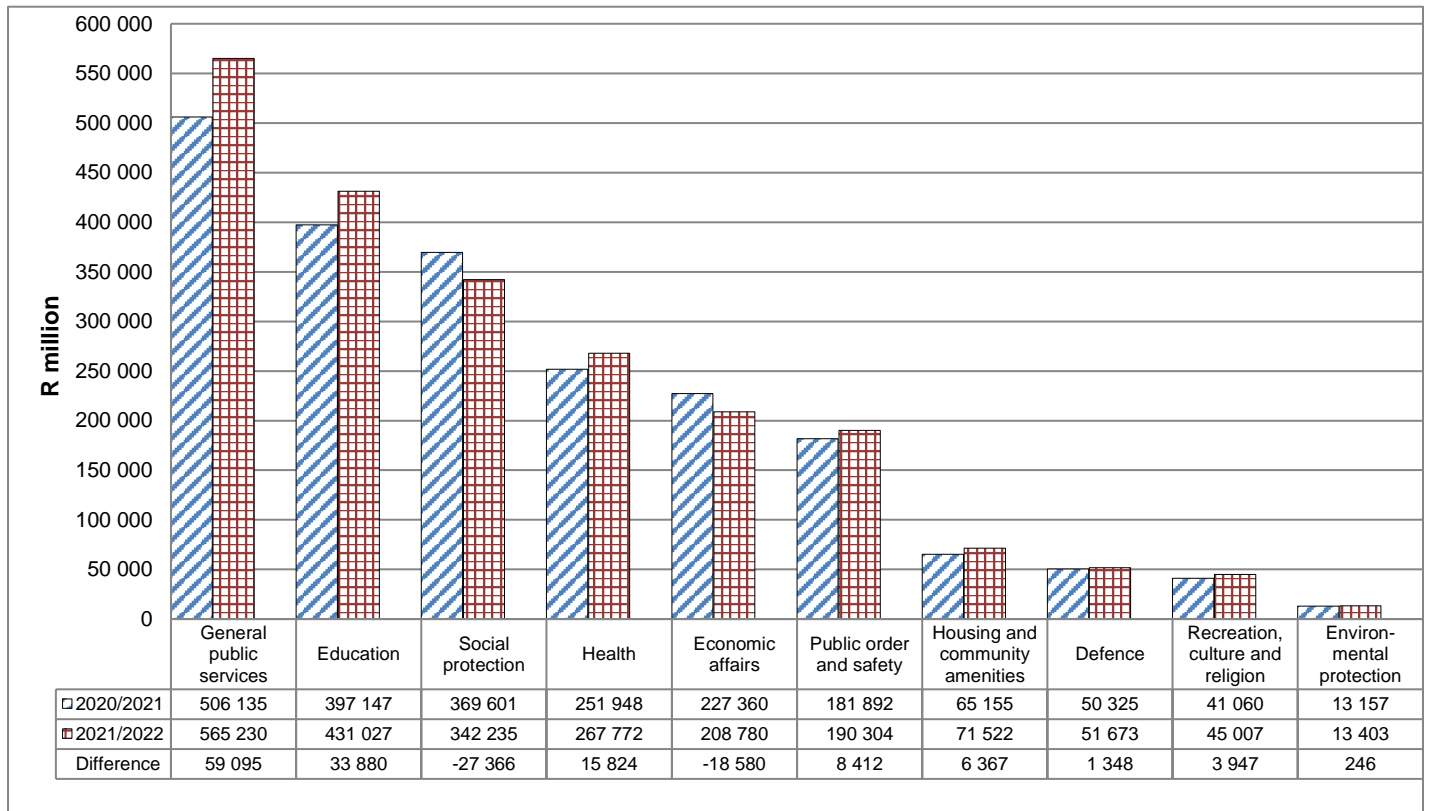
GFS 2014 code	Functional classification	2020/2021 ²	2021/2022	Difference between 2020/2021 and 2021/2022	% of total cash payments 2021/2022
R million					
701	General public services a	506 135	565 230	59 095	25,8
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	214 506	227 061	12 555	10,4
7012	Foreign economic aid	228	267	39	0,0
7013	General services	48 410	54 771	6 361	2,5
7014	Basic research	7 015	9 027	2 012	0,4
7015	R&D General public services	807	1 404	597	0,1
7016	General public services n.e.c. ³	2 572	4 628	2 056	0,2
7017	Public debt transactions (mainly interest)	232 596	268 072	35 476	12,3
7018	Transfers of a general character between different levels of government	0	0	0	0,0
702	Defence b	50 325	51 673	1 348	2,4
703	Public order and safety c	181 892	190 304	8 412	8,7
7031	Police	122 512	128 773	6 261	5,9
7032	Fire protection services	8 059	8 475	416	0,4
7033	Law courts	22 563	23 688	1 125	1,1
7034	Prisons	23 703	24 492	789	1,1
7035	R&D Public order and safety	203	216	13	0,0
7036	Public order and safety n.e.c.	4 851	4 660	-191	0,2
704	Economic affairs d	227 360	208 780	-18 580	9,5
7041	General economic, commercial and labour affairs	34 719	36 507	1 788	1,7
7042	Agriculture, forestry, fishing and hunting	22 063	24 884	2 821	1,1
7043	Fuel and energy	61 044	38 164	-22 880	1,7
7044	Mining, manufacturing and construction	7 530	7 748	218	0,4
7045	Transport	91 208	89 451	-1 757	4,1
7046	Communications	2 348	2 402	54	0,1
7047	Other industries	4 807	5 504	697	0,3
7048	R&D Economic affairs	3 641	4 119	478	0,2
7049	Economic affairs n.e.c.	0	0	0	0,0
705	Environmental protection e	13 157	13 403	246	0,6
706	Housing and community amenities f	65 155	71 522	6 367	3,3
707	Health g	251 948	267 772	15 824	12,2
708	Recreation, culture and religion h	41 060	45 007	3 947	2,1
709	Education i	397 147	431 027	33 880	19,7
710	Social protection j	369 601	342 235	-27 366	15,6
70	Total consolidated general government expenditure cash flows for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j) k	2 103 781	2 186 953	83 172	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 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**

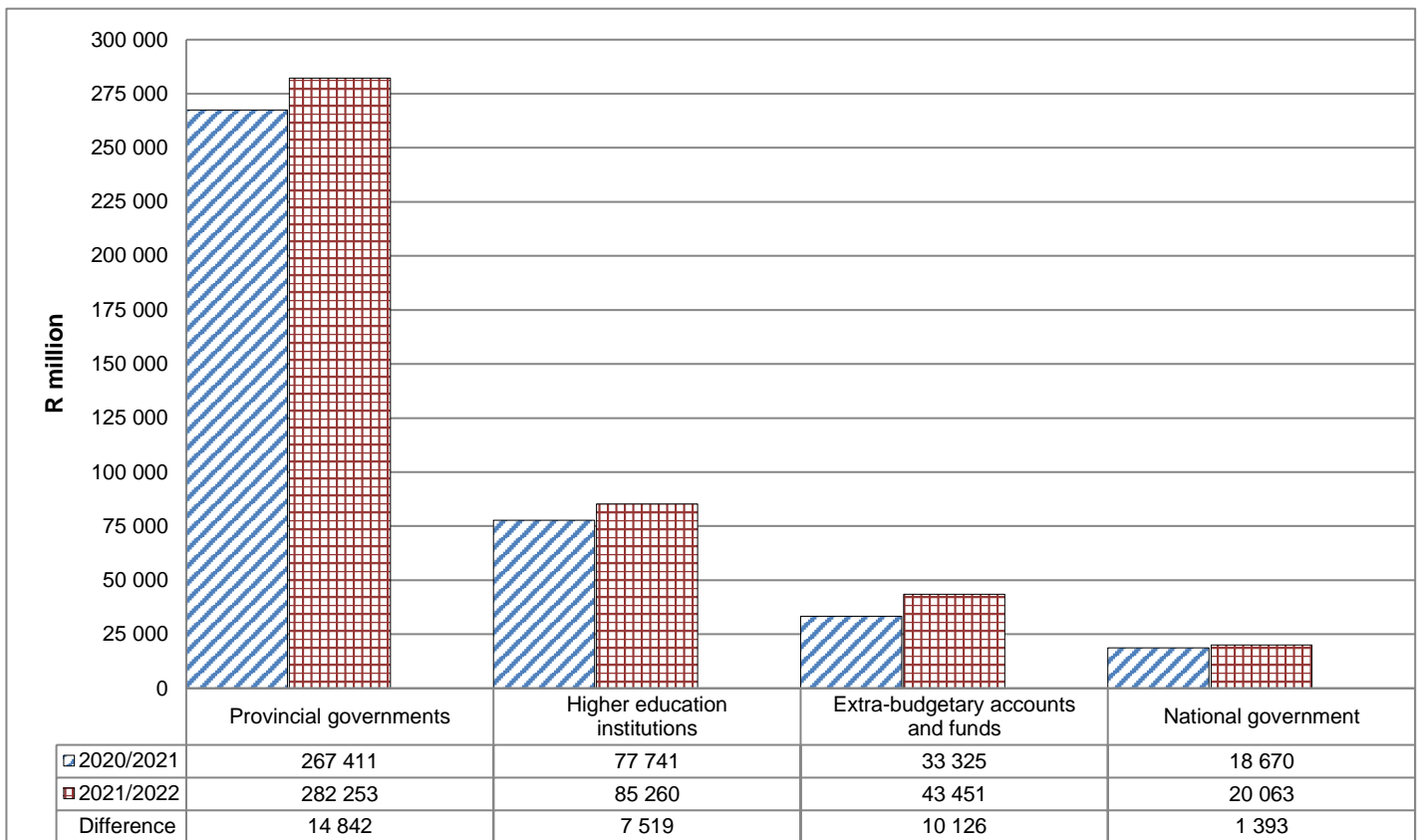


* Revised since the previous publication.

** 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 R2 186 953 million, with general public services spending the highest amount (R565 230 million), followed by education (R431 027 million), social protection (R342 235 million), health (R267 772 million) and economic affairs (R208 780 million).

Figure 5 – Spending on education by type of general government institution for the 2020/2021* and 2021/2022 fiscal years**

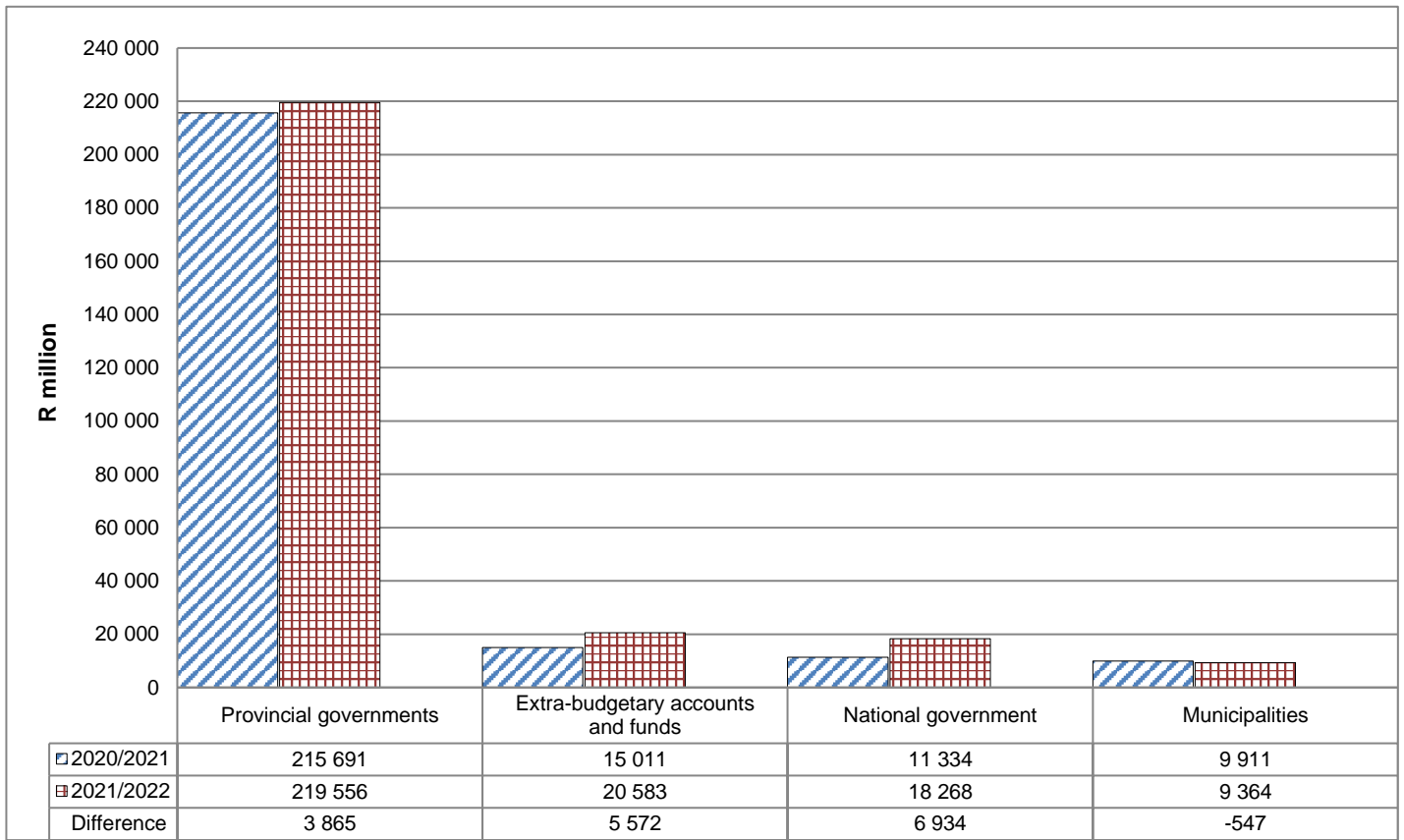


* Revised since the previous publication.

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

Figure 5 shows general government expenditure on education. The total for the 2021/2022 fiscal year was R431 027 million, with provincial governments spending the highest amount (R282 253 million), followed by higher education institutions (R85 260 million), extra-budgetary accounts and funds (R43 451 million) and national government (R20 063 million).

Figure 6 – Spending on health by type of general government institution for the 2020/2021* and 2021/2022 fiscal years**

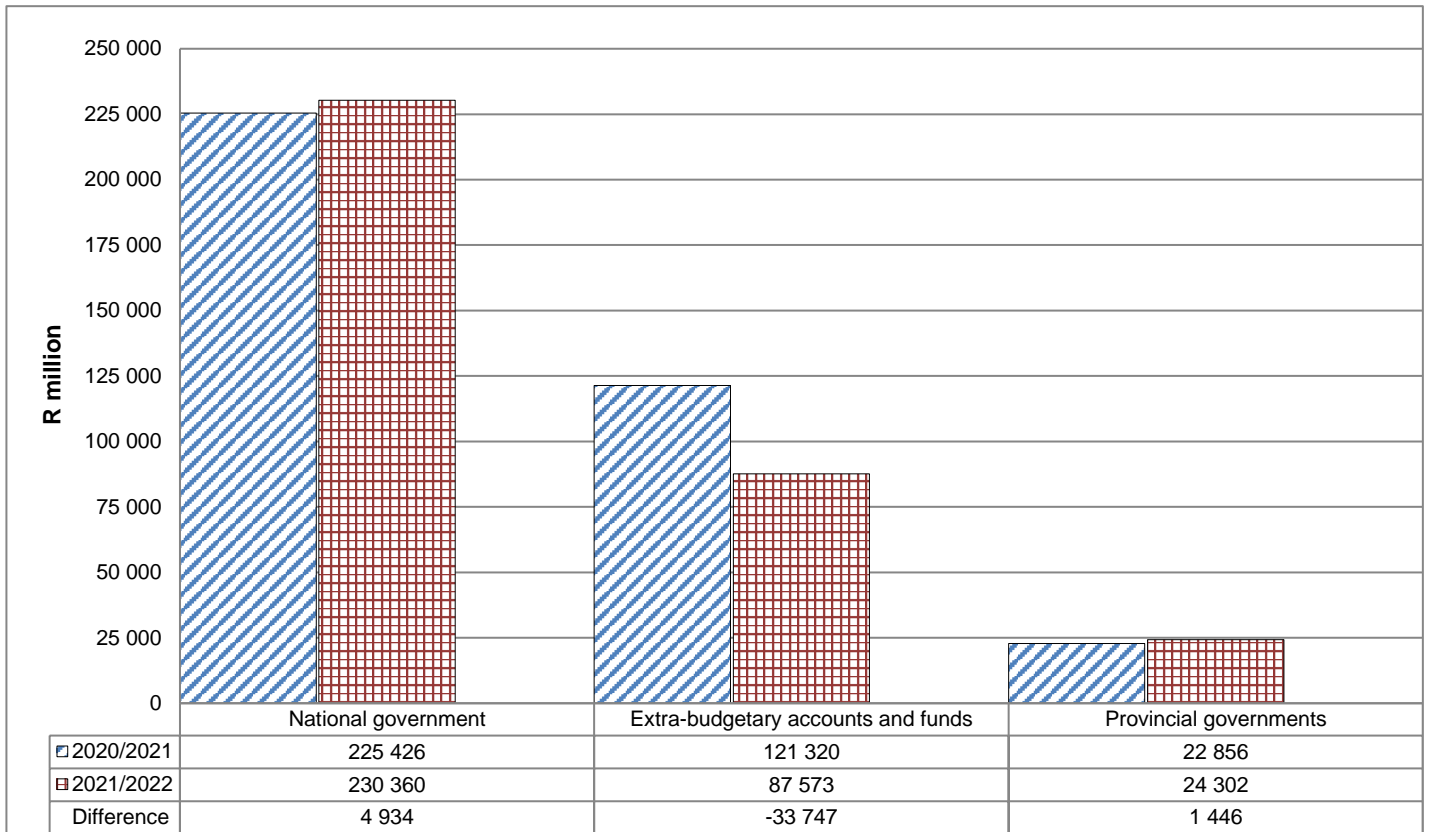


* Revised since the previous publication.

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

Figure 6 shows general government expenditure on health. The total for the 2021/2022 fiscal year was R267 772 million, with provincial governments spending the highest amount (R219 556 million), followed by extra-budgetary accounts and funds (R20 583 million), national government (R18 268 million) and municipalities (R9 364 million).

Figure 7 – Spending on social protection by type of general government institution for the 2020/2021* and 2021/2022 fiscal years**



* Revised since the previous publication.

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

Figure 7 shows general government expenditure on social protection. The total for the 2021/2022 fiscal year was R342 235 million, with national government spending the highest amount (R230 360 million), followed by extra-budgetary accounts and funds (R87 573 million) and provincial governments (R24 302 million).

Table D – Contribution of the different types of general government institutions to the total consolidated expenditure cash flows for operating activities and purchases of non-financial assets by general government for the 2020/2021 and 2021/2022 fiscal years (summary)¹

Type of general government institution	R million			% of total cash payments	
	2020/2021 ²	2021/2022	Difference between 2020/2021 and 2021/2022	2020/2021	2021/2022
National government	906 694	942 410	35 716	43,1	43,1
Provincial government	612 652	642 703	30 051	29,1	29,4
Extra-budgetary accounts and funds	298 299	302 190	3 891	14,2	13,8
Municipalities	208 394	214 390	5 996	9,9	9,8
Higher education institutions	77 741	85 260	7 519	3,7	3,9
Total expenditure	2 103 781	2 186 953	83 172	100,0	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.

Sources:

- (i) P9101 *Capital expenditure by the public sector for 2021 and 2022*
- (ii) P9102 *Financial statistics of extra-budgetary accounts and funds 2021/2022*
- (iii) P9103.1 *Financial statistics of higher education institutions 2021 and 2022*
- (iv) P9114 *Financial census of municipalities June 2021 and June 2022*
- (v) P9119.3 *Financial statistics of national government 2021/2022*
- (vi) P9121 *Financial statistics of provincial government 2021/2022*

Remarks on the figures in Table D

The increase of R35 716 million in the expenditure of national government was mainly due to increases in interest paid on public debt, capital transfers paid to public corporations and payments for purchases of goods and services.

The increase of R30 051 million in the expenditure of provincial governments was mainly due to increases in payments for compensation of employees, purchases of goods and services and capital transfers paid to public corporations.

The increase of R7 519 million in the expenditure of higher education institutions was mainly due to increases in payments for compensation of employees, purchases of goods and services and expenditure on buildings other than dwellings.

The increase of R5 996 million in the expenditure of municipalities was mainly due to increases in payments for purchases of goods and services and interest paid.

The increase of R3 891 million in the expenditure of extra-budgetary accounts and funds was mainly due to increases in payments for purchases of goods and services, transfer payments to households and payments for compensation of employees.


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	1 904 241
11	Taxes	1 693 698
12	Social contributions	32 002
13	Grants	2 770
14	Other receipts	175 771

* 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	799 764	400 748	284 351	26 389	55 159	305 946	184 852	2 057 209
701	GENERAL PUBLIC SERVICES	87 891	84 162	277 866	978	48 810	245	31 023	530 977
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	65 387	45 907	9 888	0	48 543	105	29 557	199 388
7012	Foreign economic aid	0	0	0	0	267	0	0	267
7013	General services	19 021	30 150	27	0	0	139	211	49 549
7014	Basic research	1 739	4 497	1	978	0	1	1 247	8 464
7015	R&D General public services	62	1 341	0	0	0	0	0	1 403
7016	General public services n.e.c.	1 682	2 144	1	0	0	0	8	3 835
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	0	0	0	0
702	DEFENCE	34 195	12 000	0	0	55	141	3 103	49 495
7021	Military defence	29 497	10 838	0	0	55	141	3 103	43 635
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.	4 698	1 148	0	0	0	0	0	5 847
703	PUBLIC ORDER AND SAFETY	137 038	32 862	85	0	0	2 340	1 456	173 781
7031	Police services	95 947	20 454	2	0	0	1 518	652	118 573
7032	Fire protection services	4 892	479	4	0	0	0	4	5 379
7033	Law courts	16 631	5 039	1	0	0	179	636	22 487
7034	Prisons	16 960	6 230	77	0	0	642	158	24 068
7035	R&D Public order and safety	78	136	0	0	0	1	0	214
7036	Public order and safety n.e.c.	2 530	524	0	0	0	0	5	3 059

* 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	35 495	55 591	3 901	21 799	6 050	277	64 441	187 555
7041	General economic, commercial and labour affairs	9 032	7 625	13	863	6 050	28	10 836	34 446
7042	Agriculture, forestry, fishing and hunting	10 970	8 023	2	100	0	137	3 377	22 608
7043	Fuel and energy	798	721	1	1 133	0	2	35 498	38 154
7044	Mining, manufacturing and construction	1 566	4 583	1	1 522	0	6	24	7 702
7045	Transport	8 777	28 785	3 879	17 633	0	95	14 096	73 264
7046	Communication	720	1 101	0	543	0	2	4	2 369
7047	Other industries	1 754	2 994	5	6	0	5	281	5 044
7048	R&D Economic affairs	1 879	1 759	0	0	0	4	325	3 968
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	6 351	5 131	25	832	0	31	167	12 537
7051	Waste management	261	318	0	469	0	1	42	1 091
7052	Waste water management	0	0	0	362	0	0	0	362
7053	Pollution abatement	266	94	0	0	0	2	3	365
7054	Protection of biodiversity and landscape	5 497	4 426	25	1	0	27	116	10 091
7055	R&D Environmental protection	124	218	0	0	0	0	1	344
7056	Environmental protection n.e.c.	203	76	0	0	0	0	3	282
706	HOUSING AND COMMUNITY AMENITIES	16 866	20 844	1 771	626	243	42	19 653	60 045
7061	Housing development	5 258	5 456	43	0	0	21	17 848	28 626
7062	Community development	8 023	7 516	212	0	0	8	841	16 600
7063	Water supply	3 350	7 533	1 516	626	243	12	932	14 212
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	236	340	0	0	0	1	31	607
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							TOTAL (21 - 28)
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
R million									
707	HEALTH	162 162	88 012	37	0	0	775	3 109	254 096
7071	Medical products, appliances and equipment	224	5 369	0	0	0	1	0	5 595
7072	Outpatient services	6 287	1 953	7	0	0	15	27	8 290
7073	Hospital services	95 864	34 410	15	0	0	490	1 187	131 967
7074	Public health services	52 766	33 387	7	0	0	263	1 868	88 290
7075	R&D Health	5 096	7 976	8	0	0	0	15	13 094
7076	Health n.e.c.	1 925	4 916	0	0	0	7	12	6 860
708	RECREATION, CULTURE AND RELIGION	20 420	9 282	19	584	0	38	5 311	35 655
7081	Recreational and sporting services	7 678	3 818	9	3	0	4	2 110	13 623
7082	Cultural services	12 174	4 871	10	227	0	34	1 161	18 477
7083	Broadcasting and publishing services	155	129	0	354	0	0	446	1 084
7084	Religious and other community services	297	397	0	0	0	0	1 587	2 281
7085	R&D Recreation, culture and religion	17	32	0	0	0	0	6	55
7086	Recreation, culture and religion n.e.c.	100	34	0	0	0	0	0	134
709	EDUCATION	278 581	81 879	511	1 570	0	1 478	47 968	411 987
7091	Pre-primary and primary education	108 750	12 735	0	951	0	720	64	123 220
7092	Secondary education	81 080	12 539	1	619	0	468	20	94 727
7093	Post-secondary non-tertiary education	12 456	6 569	0	0	0	42	227	19 295
7094	Tertiary education	49 420	22 764	467	0	0	0	46 361	119 013
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	41	138	0	0	0	0	9	188
7098	Education n.e.c.	26 833	27 134	43	0	0	248	1 286	55 544

* 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							TOTAL (21 - 28)
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
R million									
710	SOCIAL PROTECTION	20 763	10 984	136	0	0	300 579	8 621	341 082
7101	Sickness and disability	1 502	1 044	5	0	0	28 955	538	32 044
7102	Old age	653	343	0	0	0	90 099	1 020	92 115
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	3 738	729	0	0	0	80 550	4 742	89 760
7105	Unemployment	1 516	740	0	0	0	18 346	0	20 602
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	1 990	527	0	0	0	6	1 020	3 543
7108	R&D Social protection	300	185	0	0	0	1	0	485
7109	Social protection n.e.c.	11 063	7 417	130	0	0	82 622	1 300	102 532

* 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	127 147	0	59	2 538	129 744
701	GENERAL PUBLIC SERVICES	34 105	0	15	133	34 253
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	27 542	0	14	117	27 674
7012	Foreign economic aid	0	0	0	0	0
7013	General services	5 207	0	0	15	5 222
7014	Basic research	563	0	1	0	564
7015	R&D General public services	1	0	0	0	1
7016	General public services n.e.c.	792	0	0	1	793
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	2 178	0	0	0	2 178
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.	403	0	0	0	403
703	PUBLIC ORDER AND SAFETY	16 465	0	6	52	16 523
7031	Police services	10 165	0	4	31	10 200
7032	Fire protection services	3 081	0	2	14	3 096
7033	Law courts	1 201	0	0	0	1 201
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.	1 593	0	1	7	1 601

* 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	20 279	0	0	946	21 225
7041	General economic, commercial and labour affairs	2 061	0	0	0	2 061
7042	Agriculture, forestry, fishing and hunting	1 334	0	0	942	2 276
7043	Fuel and energy	10	0	0	0	10
7044	Mining, manufacturing and construction	46	0	0	0	46
7045	Transport	16 183	0	0	4	16 187
7046	Communication	33	0	0	0	33
7047	Other industries	459	0	0	0	459
7048	R&D Economic affairs	152	0	0	0	152
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	814	0	0	52	866
7051	Waste management	66	0	0	0	66
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	26	0	0	0	26
7054	Protection of biodiversity and landscape	676	0	0	52	729
7055	R&D Environmental protection	22	0	0	0	22
7056	Environmental protection n.e.c.	23	0	0	0	23
706	HOUSING AND COMMUNITY AMENITIES	10 187	0	3	1 287	11 477
7061	Housing development	2 064	0	1	1 268	3 332
7062	Community development	5 142	0	2	19	5 163
7063	Water supply	2 977	0	0	0	2 977
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	5	0	0	0	5
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	13 660	0	2	14	13 676
7071	Medical products, appliances and equipment	4	0	0	0	4
7072	Outpatient services	780	0	0	0	780
7073	Hospital services	5 943	0	0	0	5 943
7074	Public health services	5 977	0	2	14	5 993
7075	R&D Health	372	0	0	0	372
7076	Health n.e.c.	584	0	0	0	584
708	RECREATION, CULTURE AND RELIGION	9 282	0	33	37	9 352
7081	Recreational and sporting services	4 052	0	23	17	4 092
7082	Cultural services	5 208	0	10	20	5 239
7083	Broadcasting and publishing services	3	0	0	0	3
7084	Religious and other community services	14	0	0	0	14
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	3	0	0	0	3
709	EDUCATION	19 024	0	0	16	19 040
7091	Pre-primary and primary education	492	0	0	0	492
7092	Secondary education	288	0	0	0	288
7093	Post-secondary non-tertiary education	363	0	0	0	363
7094	Tertiary education	7 415	0	0	0	7 415
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.	10 464	0	0	16	10 480

* 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	1 154	0	0	0	1 154
7101	Sickness and disability	16	0	0	0	16
7102	Old age	32	0	0	0	32
7103	Survivors	0	0	0	0	0
7104	Family and children	124	0	0	0	124
7105	Unemployment	297	0	0	0	297
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	34	0	0	0	34
7108	R&D Social protection	7	0	0	0	7
7109	Social protection n.e.c.	644	0	0	0	644

* 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	781
311	Fixed assets	769
312	Inventories	0
313	Valuables	0
314	Non-produced assets	12

* 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	34 262
321	Domestic	34 147
322	Foreign	115

* 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	223 776
331	Domestic	194 456
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=P9119.4&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 cash outflows (purchases) from investment in non-financial assets for the 2021/2022 fiscal year
Table 4	Economic classification of 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
Table 9	Economic classification of statement of sources and uses of cash according to the different levels of general government for the 2021/2022 fiscal year (summary)
Table 10	Functional classification of the expenditure cash flows for operating activities and purchases of non-financial assets for the different levels of general government for the 2021/2022 fiscal year (summary)

Explanatory notes

Introduction

This statistical release includes economic and functional classifications of the transactions of consolidated general government for the 2021/2022 fiscal year. General government refers to those government institutions whose primary activity is to assume responsibility for the provision of goods and services to the community or individual households free of charge or at prices that are not economically significant and to redistribute income and wealth by means of transfers. A defining characteristic of general government is the ability to impose, directly or indirectly, taxes and other compulsory levies, for which there is no direct quid pro quo, on other sectors of the economy. The different levels of general government institutions are national government departments; provincial government departments; extra-budgetary accounts and funds of the national and provincial governments; higher education institutions; and municipalities (non-trading services).

Methodology

The published financial statistical releases of the different levels of general government were used. The transactions of consolidated general government are classified economically and functionally according to GFSM 2014. This statistical release eliminates intergovernmental transactions between general government institutions (i.e. grants, professional and special services, interest and compulsory fees received and paid between the general government institutions). The financial year of higher education institutions ends on 31 December and the municipalities' financial year ends on 30 June. For the purpose of consolidation, estimates used in this publication have been adjusted from financial years-end to the fiscal year ending on 31 March.

Disaggregated data

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

Scope of the financial statistics of consolidated general governments

The following statistical releases were used:

- *Financial statistics of national government 2021/2022* (statistical release P9119.3) published on 29 June 2023;
- *Financial census of municipalities* (statistical release P9114) for the years ended 30 June 2021 and 30 June 2022, published on 28 July 2022 and on 29 June 2023 respectively;
- *Financial statistics of extra-budgetary accounts and funds 2021/2022* (statistical release P9102) published on 31 August 2023;
- *Financial statistics of provincial government 2021/2022* (statistical release P9121) published on 28 September 2023;
- *Financial statistics of higher education institutions* (statistical release P9103.1) for 2021 and 2022, published on 27 October 2022 and on 26 October 2023 respectively; and
- *Capital expenditure by the public sector* (statistical release P9101) for 2021 and 2022, published on 27 October 2022 and on 26 October 2023 respectively.

Classifications**Economic and functional classifications**

Cash flows from operating activities and transactions of non-financial assets in this statistical release are classified economically and functionally according to the standard classification of the GFSM 2014 of the International Monetary Fund (IMF).

Economic classification

Economic classification is in general a measure of the nature and economic effect of government operations on the economy of the country.

Revenue cash flows and expense cash flows for operating activities, cash flows from transactions in non-financial assets, net acquisition of financial assets other than cash and net incurrence of liabilities were classified economically as follows:

- **Revenue cash flows**

Taxes
Social contributions
Grants
Other receipts

- **Expense cash flows**

Compensation of employees
Purchases of goods and services (excluding capitalised goods and services)
Interest
Subsidies
Grants
Social benefits
Other payments

- **Cash outflows (purchases) from investment in non-financial assets (including capitalised goods and services)**

Fixed assets
Inventories
Valuables
Non-produced assets

- **Cash inflows (sales) from investment in non-financial assets**

Fixed assets
Inventories
Valuables
Non-produced assets

- **Net acquisition of financial assets other than cash**

Domestic
Foreign

- **Net incurrence of liabilities**

Domestic
Foreign

Functional classification

Functional classification measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources of government in order to promote various services and objectives rendered to the community. The functional codes used in the tables are based on the functional codes used in the GFSM 2014 of the IMF.

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

- **General public services**

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

- **Defence**

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

- **Public order and safety**

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

- **Economic affairs**

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

- **Environmental protection**

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

- **Housing and community amenities**

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

- **Health**

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

- **Recreation, culture and religion**

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

- **Education**

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

- **Social protection**

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

Individual and collective services

The disaggregated data (Tables 1 to 10) also include tables in which government consumption expenditure is split into individual and collective services (see Table 7 as listed in Annexure A, page 27). These categories are recommended by the 2008 System of National Accounts (SNA).

Subsidies on products and subsidies on production

The breakdown of subsidies into subsidies on products and subsidies on production is provided (see Table 8 as listed in Annexure A, page 27). These categories are recommended by the 2008 System of National Accounts (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 sub-sectors for purposes of reporting to national and international stakeholders. The classification lists are made public by the SARB to inform stakeholders of the scope of the public sector and sub-sectors. Classification of public-sector institutions has taken place for the year ended 31 March 2022. Currently, the PSCC is classifying the public-sector institutions for the year ended 31 March 2023.																						
Limitations of the PSCC list	The PSCC list has the following limitations: <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, C and D. 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 100%.																						
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	<p>Statistics South Africa also publishes information on the transactions of the following levels of the general government in statistical releases:</p> <table border="0" style="margin-left: 20px;"> <tr> <td>P0441</td> <td><i>Gross domestic product;</i></td> </tr> <tr> <td>P9101</td> <td><i>Capital expenditure by the public sector;</i></td> </tr> <tr> <td>P9102</td> <td><i>Financial statistics of extra-budgetary accounts and funds;</i></td> </tr> <tr> <td>P9103.1</td> <td><i>Financial statistics of higher education institutions;</i></td> </tr> <tr> <td>P9114</td> <td><i>Financial census of municipalities;</i></td> </tr> <tr> <td>P9119.3</td> <td><i>Financial statistics of national government; and</i></td> </tr> <tr> <td>P9121</td> <td><i>Financial statistics of provincial government.</i></td> </tr> </table>	P0441	<i>Gross domestic product;</i>	P9101	<i>Capital expenditure by the public sector;</i>	P9102	<i>Financial statistics of extra-budgetary accounts and funds;</i>	P9103.1	<i>Financial statistics of higher education institutions;</i>	P9114	<i>Financial census of municipalities;</i>	P9119.3	<i>Financial statistics of national government; and</i>	P9121	<i>Financial statistics of provincial government.</i>								
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Glossary of selected variables

Accrual basis of recording	Flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished.
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 assets	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.
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 entitle one unit (the owner of the asset, i.e. the creditor) to receive one or more payments from a second unit (the debtor) according to the terms and conditions specified in a contract between the two units.
Financial public corporations	Units primarily engaged in both incurring liabilities and acquiring financial assets in the market. Note: Financial institutions 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.
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 that 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.
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.
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.
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 and 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 to produce museum and similar services.
Misclassification	Subject is falsely classified into a category in which the subject does not belong.
Modified cash basis accounting	This method recognises revenues in the period they become available and measurable, and recognises expenditures in the period the associated liability is incurred.
Municipality	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).
National government	It is the first level of government which controls a nation and has the power to set and maintain foreign policy and the ability to collect taxes.
Non-financial public corporations	Public corporation that produces 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.
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 sub-soil 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.

Revenue	An increase in net worth resulting from a transaction.
Social benefits	Transfers in cash or in kind to protect the entire population or 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 based on 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 that 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.
Subsidies on products	Current unrequited payments that government units make to enterprises based on 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 a good, service, or asset to another unit without receiving from the latter any good, service, or asset in return as a direct 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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