



stats sa

Department:
Statistics South Africa
REPUBLIC OF SOUTH AFRICA

Private Bag X44, Pretoria, 0001, South Africa, ISibalo House, Koch Street, Salvokop, Pretoria, 0002
www.statssa.gov.za, info@statssa.gov.za, Tel +27 12 310 8911

STATISTICAL RELEASE

P9102

Financial statistics of extra-budgetary accounts and funds 2022/2023

Embargoed until:
29 August 2024
11:00

ENQUIRIES:
Elizabeth Makhafola
Tel: (012) 310 8977

FORTHCOMING ISSUE:
2023/2024

EXPECTED RELEASE DATE:
August 2025

Contents

	Page
Key findings	2
Table A Economic classification of statement of sources and uses of cash of extra-budgetary accounts and funds for the 2021/2022 and 2022/2023 fiscal years (summary).....	5
Table B Economic classification of cash outflows (purchases) from investment in non-financial assets for the 2021/2022 and 2022/2023 fiscal years (summary).....	7
Table C Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets for the 2021/2022 and 2022/2023 fiscal years (summary).....	11
Table 1 Economic classification of revenue cash flows from operating activities for the 2022/2023 fiscal year (summary).....	13
Table 2 Economic and functional classification of expense cash flows for operating activities for the 2022/2023 fiscal year (summary).....	14
Table 3 Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 2022/2023 fiscal year (summary).....	18
Table 4 Economic classification of the cash inflows (sales) from investment in non-financial assets for the 2022/2023 fiscal year (summary).....	22
Table 5 Economic classification of the net acquisition of financial assets other than cash for the 2022/2023 fiscal year (summary).....	22
Table 6 Economic classification of the net incurrence of liabilities for the 2022/2023 fiscal year (summary).	22
Annexure A Information on disaggregated tables is available on the Stats SA website	23
Explanatory notes	24
Glossary	35
Technical enquiries	39
General information	40

Key findings

The net change in the stock of cash from the national and provincial extra-budgetary accounts and funds amounted to R22 380 million for the 2022/2023 fiscal year.

The revenue cash flows from operating activities amounted to R390 169 million and the expense cash flows amounted to R305 132 million, resulting in a net cash inflow from operating activities of R85 037 million for the 2022/2023 fiscal year ended 31 March 2023. The net cash outflow from transactions in non-financial assets amounted to R19 814 million for the same fiscal year. The net acquisition of financial assets other than cash amounted to a cash outflow of R42 445 million. The net incurrence of liabilities amounted to a cash outflow of R398 million. This resulted in a net cash outflow of R42 843 million from financing activities. The total net change in the stock of cash of the extra-budgetary accounts and funds amounted to a net cash surplus of R22 380 million (see Table A, p. 5).

The largest contributor to the total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of R325 141 million from the national and provincial extra-budgetary accounts and funds for the 2022/2023 fiscal year was social protection (R84 487 million or 26,0%), followed by economic affairs (R76 484 million or 23,5%), general public services (R54 651 million or 16,8%), education (R49 379 million or 15,2%), housing and community amenities (R20 303 million or 6,2%) and health (R18 523 million or 5,7%). The smallest contributors were recreation, culture and religion (R7 273 million or 2,2%), environmental protection (R6 829 million or 2,1%), public order and safety (R5 833 million or 1,8%) and defence (R1 381 million or 0,4%) (see Table C, p. 11 and Figure 2, p. 12).

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

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

The revenue cash flows from operating activities increased by R53 176 million from R336 993 million in 2021/2022 to R390 169 million in 2022/2023. The increase was mainly attributed to increases in grants and other receipts received (see Table A, p. 5).

The increase of R36 867 million in grants received from R155 080 million in 2021/2022 to R191 947 million in 2022/2023 was mainly due to increases in transfers received by the South African National Roads Agency Limited from the Department of Transport, and transfers received by the National Student Financial Aid Scheme and the National Skills Fund from the Department of Higher Education and Training.

The increase of R11 655 million in other receipts from R102 000 million in 2021/2022 to R113 655 million in 2022/2023 was mainly due to increases in cash received for interest income by the Unemployment Insurance Fund, the South African National Roads Agency Limited and the Compensation Fund.

The increase of R3 258 million in social contributions from R28 839 million in 2021/2022 to R32 097 million in 2022/2023 was mainly due to increases in contributions received by the Unemployment Insurance Fund, the Compensation Fund and the Mines and Works Compensation Fund.

The increase of R1 395 million in taxes collected from R51 075 million in 2021/2022 to R52 470 million in 2022/2023 was mainly due to an increase in fuel levies collected by the Road Accident Fund, and increases in levies collected by the Perishable Products Export Control Board and the Financial Sector Conduct Authority.

Expense cash flows for operating activities increased by R12 550 million from R292 582 million in 2021/2022 to R305 132 million in 2022/2023, which was mainly due to an increase in purchases of goods and services.

The increase of R15 333 million in purchases of goods and services from R95 764 million in 2021/2022 to R111 097 million in 2022/2023 was mainly due to increases in cash payments for goods and services by the South African National Roads Agency Limited, the Water Trading Entity and the Roads Agency Limpopo.

The increase of R5 611 million in other payments from R49 017 million in 2021/2022 to R54 628 million in 2022/2023 was mainly due to increased payments to financial aid beneficiaries by the National Student Financial Aid Scheme, cash surrendered to the National Revenue Fund by the South African Social Security Agency and an increase in claims paid to beneficiaries by the Guardian's Fund.

The increase of R3 215 million in compensation of employees from R60 168 million in 2021/2022 to R63 383 million in 2022/2023 was mainly due to increases in compensation of employees by the South African Revenue Service, the Water Trading Entity and the National Health Laboratory Service.

The increase of R323 million in subsidies from R3 044 million in 2021/2022 to R3 367 million in 2022/2023 was due to increases in subsidies paid by the Gautrain Management Agency, the National Film and Video Foundation and the Gauteng Enterprise Propeller.

The decrease of R9 422 million in social benefits from R75 894 million in 2021/2022 to R66 472 million in 2022/2023 was mainly due to lower claims paid to households by the Unemployment Insurance Fund and the Road Accident Fund.

The decrease of R2 167 million in grants paid from R3 149 million in 2021/2022 to R982 million in 2022/2023 was mainly due to decreased transfer payments by the National Skills Fund, the National Lottery Distribution Trust Fund and the Road Traffic Management Corporation.

The decrease of R343 million in interest paid from R5 545 million in 2021/2022 to R5 202 million in 2022/2023 was mainly due to decreased interest payments by the Water Trading Entity, the South African National Roads Agency Limited and the Auditor-General of South Africa.

The net cash outflow from investment in non-financial assets increased by R3 886 million from R15 928 million in 2021/2022 to R19 814 million in 2022/2023. The increase was mainly due to increased capital expenditure on road construction by the South African National Roads Agency Limited, the cash payments for water rights from Eswatini and Lesotho by the Water Trading Entity and an increase in cash payments for non-financial assets by the South African Revenue Service.

Table A – Economic classification of statement of sources and uses of cash of extra-budgetary accounts and funds for the 2021/2022 and 2022/2023 fiscal years (summary)¹

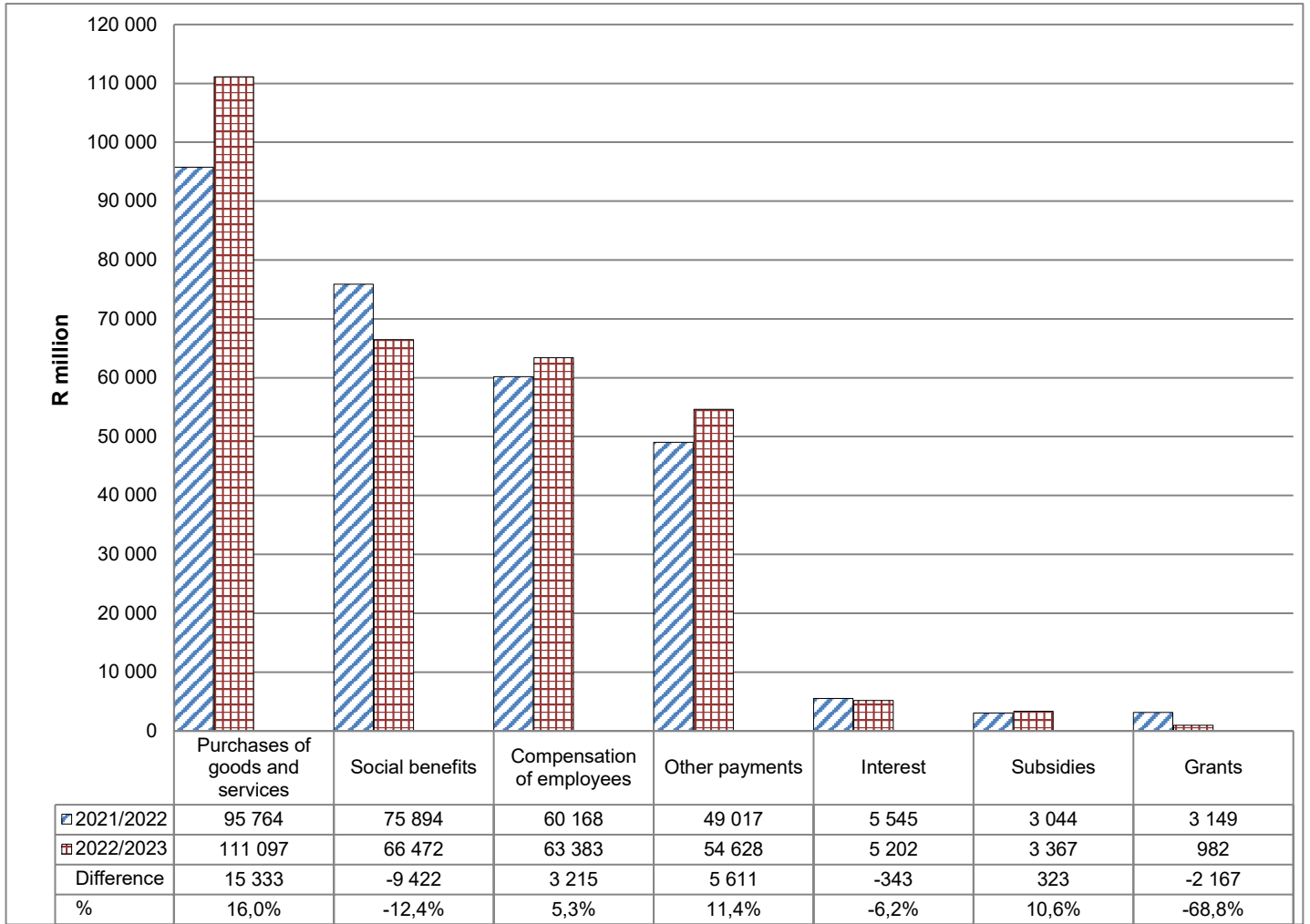
GFS 2014 code	Economic classification of sources and uses of cash	2021/2022 ²	2022/2023	Difference between 2021/2022 and 2022/2023
R million				
Cash flows from operating activities:				
Revenue cash flows a				
		336 993	390 169	53 176
11	Taxes	51 075	52 470	1 395
12	Social contributions	28 839	32 097	3 258
13	Grants	155 080	191 947	36 867
14	Other receipts	102 000	113 655	11 655
Expense cash flows b				
		292 582	305 132	12 550
21	Compensation of employees	60 168	63 383	3 215
22	Purchases of goods and services	95 764	111 097	15 333
24	Interest	5 545	5 202	-343
25	Subsidies	3 044	3 367	323
26	Grants	3 149	982	-2 167
27	Social benefits	75 894	66 472	-9 422
28	Other payments	49 017	54 628	5 611
<i>Net cash flow from operating activities: inflow / (outflow)</i>		<i>(a-b)=c</i>	<i>44 411</i>	<i>85 037</i>
Cash flows from transactions in non-financial assets:				
Net cash outflow from investment in non-financial assets³ d				
		15 928	19 814	3 886
611	Fixed assets	15 542	17 297	1 755
612	Inventories	0	0	0
613	Valuables	6	7	1
614	Non-produced assets	380	2 511	2 131
<i>Cash surplus / (deficit)</i>		<i>(c-d)=e</i>	<i>28 483</i>	<i>65 223</i>
Cash flows from financing activities:				
Net acquisition of financial assets other than cash: outflow / (inflow) f				
		26 447	42 445	
321	Domestic	26 923	43 581	
322	Foreign	-477	-1 136	
Net incurrence of liabilities: cash inflow / (outflow) g				
		-1 193	-398	
331	Domestic	-1 193	-398	
332	Foreign	0	0	
<i>Net cash flow from financing activities: inflow / (outflow)</i>		<i>(g-f)=h</i>	<i>-27 640</i>	<i>-42 843</i>
Net change in the stock of cash		(e+h)=i	843	22 380

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

² Some of the figures have been revised since the previous publication.

³ The net cash outflow from investment in non-financial assets (R19 814 million) is equal to purchases of non-financial assets (R20 009 million) minus sales of non-financial assets (R195 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: www.statssa.gov.za.

Figure 1 – Economic classification of expense cash flows for the 2021/2022* and 2022/2023 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: www.statssa.gov.za.

Figure 1 shows the economic classification of expense cash flows for operating activities for the 2021/2022 and 2022/2023 fiscal years. In 2022/2023, the largest extra-budgetary accounts and funds cash payments was purchases of goods and services (R111 097 million), followed by social benefits (R66 472 million), compensation of employees (R63 383 million) and other payments (R54 628 million).

Table B – Economic classification of cash outflows (purchases) from investment in non-financial assets for the 2021/2022 and 2022/2023 fiscal years (summary)¹

GFS 2014 code	Cash flows from transactions in non-financial assets	2021/2022 ²	2022/2023	Difference between 2021/2022 and 2022/2023
		R million		
61	Purchases of non-financial assets: (b+r+s+t) = a	16 142	20 009	3 867
611	Fixed assets: (c+d+i+q) = b	15 750	17 492	1 742
6111	Buildings and structures: c	10 885	12 894	2 009
61111	Dwellings	0	1	1
61112	Buildings other than dwellings	5 150	3 730	-1 420
61113	Other structures	5 735	9 164	3 429
61114	Land improvements	0	0	0
6112	Machinery and equipment: (e+f) = d	3 834	3 772	-62
61121	Transport equipment e	795	1 276	481
61122	Machinery and equipment other than transport equipment: (g+h) = f	3 039	2 496	-543
611221	Information, computer and telecommunications equipment g	1 229	1 312	83
611222	Machinery and equipment not elsewhere classified: h	1 810	1 184	-626
6112221	Office furniture (and domestic furniture)	176	221	45
6112222	Other machinery and equipment	1 633	961	-672
6112223	Books	0	2	2
6113	Other fixed assets: (j+k) = i	1 032	825	-207
61131	Cultivated biological resources: j	1	4	3
611311	Animal resources yielding repeat products	1	4	3
611312	Tree, crop, and plant resources yielding repeat products	0	0	0
61132	Intellectual property products: (l+m+n+o+p) = k	1 031	821	-210
611321	Research and development l	1	0	-1
611322	Mineral exploration and evaluation m	0	0	0
611323	Computer software and databases: n	1 025	816	-209
6113231	Computer software	1 024	816	-208
6113232	Databases	2	0	-2
611324	Entertainment, literary, and artistic originals o	5	5	0
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	6	7	1
614	Non-produced assets t	386	2 511	2 125

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

² Some of the figures have been revised since the previous publication.

The largest contributor to the cash outflow from investments in non-financial assets for the 2022/2023 fiscal year was buildings and structures (R12 894 million), followed by machinery and equipment (R3 772 million), non-produced assets (R2 511 million) and other fixed assets (R825 million).

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

Functional classification of expenditure measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources by government in order to promote government objectives and various services rendered to the community. The functionally classified expenditure categories are indicated in Table C, p. 11. There are 10 main categories of functional classification of cash payments for operating activities and purchases of non-financial assets: general public services; defence; public order and safety; economic affairs; environmental protection; housing and community amenities; health; recreation, culture and religion; education; and social protection.

Total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) increased by R16 417 million from R308 724 million in 2021/2022 to R325 141 million in 2022/2023.

The increase of R9 989 million in cash payments for transport from R29 724 million in 2021/2022 to R39 713 million in 2022/2023 was mainly due to cash paid for operating expenditure and capital expenditure by the South African National Roads Agency Limited, the Roads Agency Limpopo and the Road Traffic Management Corporation.

The increase of R6 011 million in cash payments for housing and community amenities from R14 292 million in 2021/2022 to R20 303 million in 2022/2023 was mainly due to increased cash payments for operating expenditure by the Water Trading Entity and the National Home Builders Registration Council, and cash surplus surrendered by the Community Schemes Ombud Services.

The increase of R3 885 million in cash payments for education from R45 494 million in 2021/2022 to R49 379 million in 2022/2023 was mainly due to increases in transfer payments by the National Student Financial Aid Scheme and increases in cash payments for operating expenditure by the Umalusi - Council for Quality Assurance in General and Further Education and Training and the Education, Training and Development Practices Sector Education and Training Authority.

The increase of R1 962 million in cash payments for executive and legislative organs, financial and fiscal affairs and external affairs from R16 009 million in 2021/2022 to R17 971 million in 2022/2023 was mainly due to increased cash payments for operating expenditure by the South African Revenue Service, the Auditor-General of South Africa and the Financial and Accounting Services Sector Education and Training Authority.

The increase of R1 477 million in cash payments for other industries from R4 144 million in 2021/2022 to R5 621 million in 2022/2023 was mainly due to increased cash payments by the South African Tourism, the Wholesale and Retail Sector Education and Training Authority and the Dube Trade Port Corporation.

The increase of R1 372 million in cash payments for general services from R25 275 million in 2021/2022 to R26 647 million in 2022/2023 was mainly due to increased cash payments for operating expenditure by the Property Management Trading Entity, the State Information Technology Agency and the Local Government Sector Education and Training Authority.

The increase of R1 367 million in cash payments for general economic, commercial and labour affairs from R14 394 million in 2021/2022 to R15 761 million in 2022/2023 was mainly due to increased cash payments for operating expenditure by the Banking Sector Education and Training Authority, the Services Sector Education and Training Authority and the National Skills Fund.

The increase of R862 million in cash payments for communications from R1 422 million in 2021/2022 to R2 284 million in 2022/2023 was mainly due to increased cash payments for operating expenditure by the Media, Information and Communication Technologies Sector Education and Training Authority and the Universal Service and Access Fund, and cash surplus surrendered to the National Revenue Fund by the Independent Communications Authority of South Africa.

The increase of R653 million in cash payments for law courts from R3 999 million in 2021/2022 to R4 652 million in 2022/2023 was mainly due to increased cash payments to beneficiaries by the Guardian's Fund, and increased cash payments for operating expenditure by the Special Investigating Unit and the Legal Aid South Africa.

The increase of R650 million in cash payments for environmental protection from R6 179 million in 2021/2022 to R6 829 million in 2022/2023 was mainly due to increased cash payments for operating expenditure by the South African National Parks and the South African National Biodiversity Institute, and the first-time inclusion of the KwaZulu-Natal Amafa and Research Institute.

The increase of R605 million in cash payments for mining, manufacturing and construction from R5 243 million in 2021/2022 to R5 848 million in 2022/2023 was mainly due to increased cash payments for operating expenditure by the Mining Qualifications Authority, the Manufacturing, Engineering and Related Services Sector Education and Training Authority and the Food and Beverage Manufacturing Industry Sector Education and Training Authority.

The increase of R340 million in cash payments for basic research from R6 693 million in 2021/2022 to R7 033 million in 2022/2023 was mainly due to increased cash payments for operating expenditure by the Human Sciences Research Council, the Technology Innovation Agency and the National Research Foundation.

The increase of R282 million in cash payments for agriculture, forestry, fishing and hunting from R3 827 million in 2021/2022 to R4 109 million in 2022/2023 was mainly due to increased cash payments by the Agriculture Sector Education and Training Authority, the Agricultural Land Holdings Account and the Perishable Products Export Control Board.

The increase of R123 million in cash payments for fuel and energy from R865 million in 2021/2022 to R988 million in 2022/2023 was mainly due to increased cash payments for operating expenditure by the Energy and Water Sector Education and Training Authority, the National Energy Regulator of South Africa and the National Nuclear Regulator.

The increase of R106 million in cash payments for police from R1 075 million in 2021/2022 to R1 181 million in 2022/2023 was mainly due to increased cash payments for operating expenditure by the Safety and Security Sector Education and Training Authority and the Private Security Industry Regulatory Authority.

The increase of R2 million in cash payments for research and development on economic affairs from R2 157 million in 2021/2022 to R2 159 million in 2022/2023 was mainly due to increased cash payments by the Council for Geoscience and the Eastern Cape Socio-Economic Consultative Council.

The decrease of R9 238 million in cash payments for social protection from R93 725 million in 2021/2022 to R84 487 million in 2022/2023 was mainly due to decreases in cash payments for social benefits paid to beneficiaries by the Unemployment Insurance Fund, the Road Accident Fund and the South African Social Security Agency.

The decrease of R2 080 million in cash payments for health from R20 603 million in 2021/2022 to R18 523 million in 2022/2023 was mainly due to decreased cash payments for operating expenditure by the National Health Laboratory Service, the Health and Welfare Sector Education and Training Authority and the Council for Medical Schemes.

The decrease of R1 493 million in cash payments for general public services not elsewhere classified from R4 314 million in 2021/2022 to R2 821 million in 2022/2023 was due to decreased cash payments for operating expenditure by the Independent Electoral Commission of South Africa.

The decrease of R273 million in cash payments for recreation, culture and religion from R7 546 million in 2021/2022 to R7 273 million in 2022/2023 was mainly due to decreased transfer payments to non-profit institutions serving households by the National Lottery Distribution Trust Fund and the National Arts Council of South Africa and a decrease in cash payments for operating expenditure by the National Lotteries Commission.

The decrease of R173 million in cash payments for defence from R1 554 million in 2021/2022 to R1 381 million in 2022/2023 was due to decreased cash payments for operating expenditure by the Armaments Corporation of South Africa.

The decrease of R12 million in cash payments for foreign economic aid from R190 million in 2021/2022 to R178 million in 2022/2023 was due to decreased cash disbursements to international institutions by the African Renaissance and International Co-operation Fund.

Table C – Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets for the 2021/2022 and 2022/2023 fiscal years (summary)¹

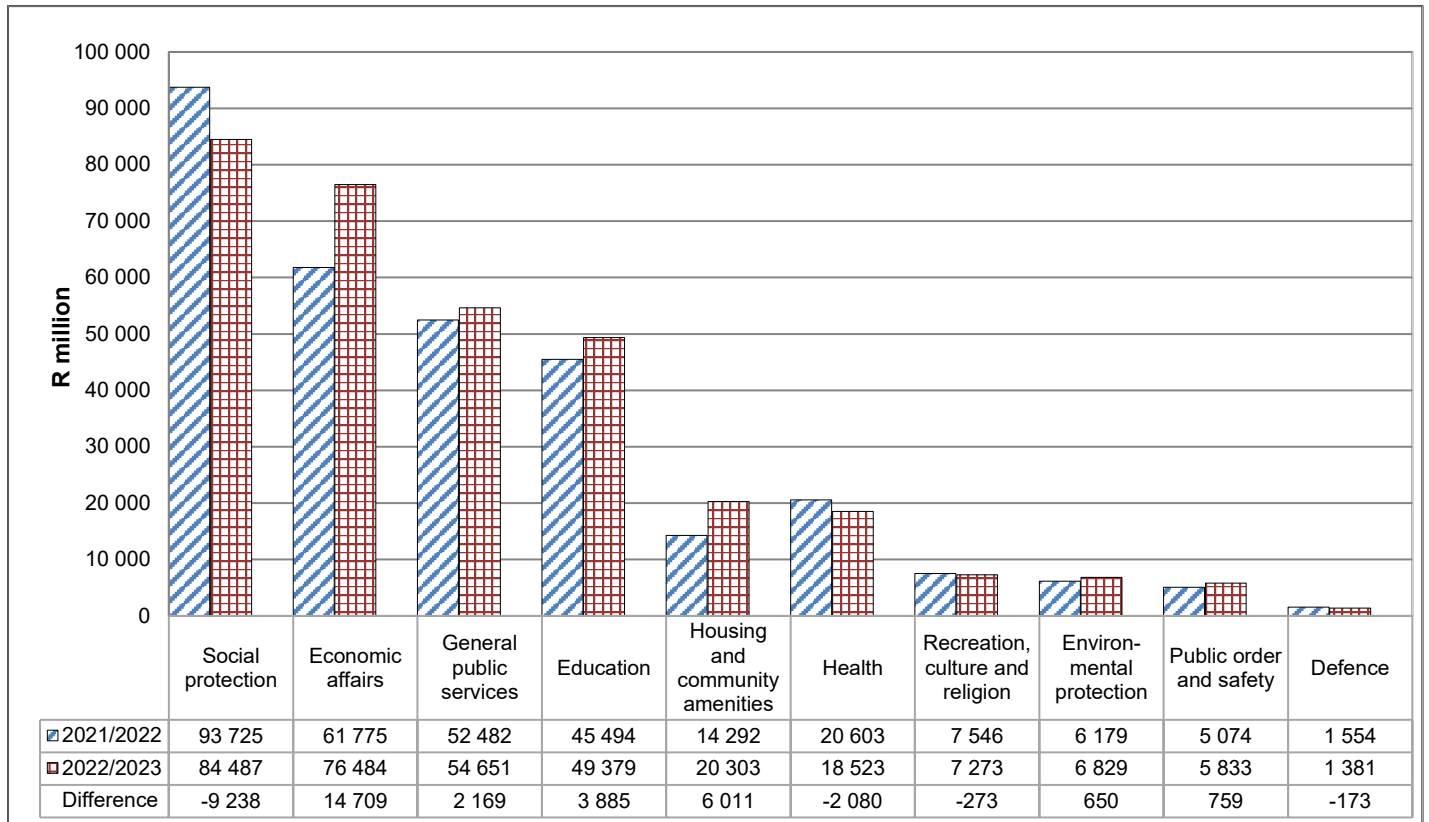
GFS 2014 code	Functional classification	2021/2022 ²	2022/2023	Difference between 2021/2022 and 2022/2023	% of total cash payments 2022/2023
		R million			
701	General public services a	52 482	54 651	2 169	16,8
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	16 009	17 971	1 962	5,5
7012	Foreign economic aid	190	178	-12	0,1
7013	General services	25 275	26 647	1 372	8,2
7014	Basic research	6 693	7 033	340	2,2
7015	R&D General public services	0	0	0	0,0
7016	General public services n.e.c. ³	4 314	2 821	-1 493	0,9
7017	Public debt transactions (mainly interest)	0	0	0	0,0
7018	Transfers of a general character between different levels of government	0	0	0	0,0
702	Defence b	1 554	1 381	-173	0,4
703	Public order and safety c	5 074	5 833	759	1,8
7031	Police	1 075	1 181	106	0,4
7032	Fire protection services	0	0	0	0,0
7033	Law courts	3 999	4 652	653	1,4
7034	Prisons	0	0	0	0,0
7035	R&D Public order and safety	0	0	0	0,0
7036	Public order and safety n.e.c.	0	0	0	0,0
704	Economic affairs d	61 775	76 484	14 709	23,5
7041	General economic, commercial and labour affairs	14 394	15 761	1 367	4,8
7042	Agriculture, forestry, fishing and hunting	3 827	4 109	282	1,3
7043	Fuel and energy	865	988	123	0,3
7044	Mining, manufacturing and construction	5 243	5 848	605	1,8
7045	Transport	29 724	39 713	9 989	12,2
7046	Communications	1 422	2 284	862	0,7
7047	Other industries	4 144	5 621	1 477	1,7
7048	R&D Economic affairs	2 157	2 159	2	0,7
7049	Economic affairs n.e.c.	0	0	0	0,0
705	Environmental protection e	6 179	6 829	650	2,1
706	Housing and community amenities f	14 292	20 303	6 011	6,2
707	Health g	20 603	18 523	-2 080	5,7
708	Recreation, culture and religion h	7 546	7 273	-273	2,2
709	Education i	45 494	49 379	3 885	15,2
710	Social protection j	93 725	84 487	-9 238	26,0
70	Total extra-budgetary accounts and funds expenditure cash flows for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j) k	308 724	325 141	16 417	100,0

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

² Some of the figures have been revised since the previous publication.

³ n.e.c. not elsewhere classified.

Figure 2 – Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets for the 2021/2022* and 2022/2023 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: www.statssa.gov.za.

Figure 2 shows that the largest proportion of extra-budgetary accounts and funds spending according to functional classification for the 2022/2023 fiscal year was on social protection (R84 487 million), followed by economic affairs (R76 484 million), general public services (R54 651 million), education (R49 379 million), housing and community amenities (R20 303 million) and health (R18 523 million).

Risenga Maluleke
Statistician-General

Table 1 – Economic classification of revenue cash flows from operating activities for the 2022/2023* fiscal year (summary)

GFS 2014 code	Economic classification	R million
1	Revenue cash flows	390 169
11	Taxes	52 470
12	Social contributions	32 097
13	Grants	191 947
14	Other receipts	113 655

* 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 2022/2023* 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	63 383	111 097	5 202	3 367	982	66 472	54 628	305 132
701	GENERAL PUBLIC SERVICES	19 560	30 842	59	0	178	0	205	50 843
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	11 674	5 286	54	0	0	0	114	17 128
7012	Foreign economic aid	0	0	0	0	178	0	0	178
7013	General services	4 871	19 295	2	0	0	0	57	24 226
7014	Basic research	1 624	4 901	2	0	0	0	15	6 541
7015	R&D General public services	0	0	0	0	0	0	0	0
7016	General public services n.e.c.	1 391	1 360	1	0	0	0	19	2 771
7017	Public debt transactions	0	0	0	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0	0	0	0
702	DEFENCE	1 104	167	0	0	0	0	0	1 271
7021	Military defence	0	0	0	0	0	0	0	0
7022	Civil defence	0	0	0	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0	0	0	0
7025	Defence n.e.c.	1 104	167	0	0	0	0	0	1 271
703	PUBLIC ORDER AND SAFETY	3 309	1 589	1	0	0	0	823	5 722
7031	Police services	470	677	0	0	0	0	2	1 149
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	2 839	912	1	0	0	0	821	4 573
7034	Prisons	0	0	0	0	0	0	0	0
7035	R&D Public order and safety	0	0	0	0	0	0	0	0
7036	Public order and safety n.e.c.	0	0	0	0	0	0	0	0

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

Table 2 – Economic and functional classification of expense cash flows for operating activities for the 2022/2023* 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									
704	ECONOMIC AFFAIRS	14 585	41 461	3 605	3 056	156	0	1 971	64 833
7041	General economic, commercial and labour affairs	5 577	7 867	18	420	156	0	997	15 035
7042	Agriculture, forestry, fishing and hunting	1 271	1 996	1	81	0	0	374	3 724
7043	Fuel and energy	506	448	0	0	0	0	5	959
7044	Mining, manufacturing and construction	830	4 937	0	0	0	0	5	5 773
7045	Transport	3 298	19 946	3 581	2 550	0	0	366	29 742
7046	Communication	490	1 637	2	0	0	0	134	2 263
7047	Other industries	1 392	3 834	2	4	0	0	83	5 314
7048	R&D Economic affairs	1 222	796	0	0	0	0	7	2 025
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	3 479	2 635	28	0	0	0	77	6 218
7051	Waste management	39	8	0	0	0	0	0	47
7052	Waste water management	0	0	0	0	0	0	0	0
7053	Pollution abatement	0	0	0	0	0	0	0	0
7054	Protection of biodiversity and landscape	3 370	2 522	28	0	0	0	75	5 995
7055	R&D Environmental protection	69	104	0	0	0	0	2	175
7056	Environmental protection n.e.c.	0	0	0	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	3 189	10 904	1 201	0	0	0	2 279	17 573
7061	Housing development	913	703	0	0	0	0	2 170	3 786
7062	Community development	292	116	0	0	0	0	106	514
7063	Water supply	1 883	9 827	1 200	0	0	0	3	12 914
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	101	257	0	0	0	0	0	359
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 2022/2023* fiscal year (summary) (continued)

GFS 2014 code	Functional classification	Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
R million									
707	HEALTH	6 128	12 195	1	0	0	0	33	18 357
7071	Medical products, appliances, and equipment	138	5 468	0	0	0	0	0	5 607
7072	Outpatient services	0	0	0	0	0	0	0	0
7073	Hospital services	0	0	0	0	0	0	0	0
7074	Public health services	0	0	0	0	0	0	0	0
7075	R&D Health	5 348	5 601	0	0	0	0	21	10 970
7076	Health n.e.c.	642	1 127	0	0	0	0	12	1 780
708	RECREATION, CULTURE AND RELIGION	2 271	2 661	2	311	465	0	1 381	7 091
7081	Recreational and sporting services	840	764	1	0	465	0	625	2 695
7082	Cultural services	1 042	979	1	311	0	0	234	2 566
7083	Broadcasting and publishing services	157	162	0	0	0	0	104	424
7084	Religious and other community services	209	735	0	0	0	0	419	1 363
7085	R&D Recreation, culture and religion	0	0	0	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	23	20	0	0	0	0	0	43
709	EDUCATION	783	1 363	0	0	184	0	46 950	49 281
7091	Pre-primary and primary education	0	0	0	0	0	0	0	0
7092	Secondary education	0	0	0	0	0	0	0	0
7093	Post-secondary non-tertiary education	49	56	0	0	0	0	0	105
7094	Tertiary education	236	284	0	0	89	0	46 938	47 549
7095	Education not definable by level	0	0	0	0	0	0	0	0
7096	Subsidiary services to education	0	0	0	0	0	0	0	0
7097	R&D Education	34	22	0	0	0	0	9	65
7098	Education n.e.c.	463	1 001	0	0	94	0	3	1 562

* 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 2022/2023* 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	8 975	7 281	305	0	0	66 472	909	83 943
7101	Sickness and disability	1 303	1 307	7	0	0	4 716	0	7 333
7102	Old age	0	0	0	0	0	0	0	0
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	0	0	0	0	0	0	0	0
7105	Unemployment	1 342	1 440	0	0	0	16 063	0	18 846
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	143	65	0	0	0	0	117	325
7108	R&D Social protection	0	0	0	0	0	0	0	0
7109	Social protection n.e.c.	6 186	4 470	298	0	0	45 693	792	57 439

* 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 2022/2023* 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	17 492	0	7	2 511	20 009
701	GENERAL PUBLIC SERVICES	3 807	0	0	0	3 807
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	844	0	0	0	844
7012	Foreign economic aid	0	0	0	0	0
7013	General services	2 421	0	0	0	2 421
7014	Basic research	492	0	0	0	492
7015	R&D General public services	0	0	0	0	0
7016	General public services n.e.c.	50	0	0	0	50
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	109	0	0	0	109
7021	Military defence	0	0	0	0	0
7022	Civil defence	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0
7025	Defence n.e.c.	109	0	0	0	109
703	PUBLIC ORDER AND SAFETY	111	0	0	0	111
7031	Police services	32	0	0	0	32
7032	Fire protection services	0	0	0	0	0
7033	Law courts	80	0	0	0	80
7034	Prisons	0	0	0	0	0
7035	R&D Public order and safety	0	0	0	0	0
7036	Public order and safety n.e.c.	0	0	0	0	0

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

Table 3 – Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 2022/2023* 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	11 402	0	0	249	11 650
7041	General economic, commercial and labour affairs	724	0	0	3	727
7042	Agriculture, forestry, fishing and hunting	176	0	0	210	385
7043	Fuel and energy	29	0	0	0	29
7044	Mining, manufacturing and construction	75	0	0	0	75
7045	Transport	9 935	0	0	36	9 971
7046	Communication	22	0	0	0	22
7047	Other industries	307	0	0	0	307
7048	R&D Economic affairs	134	0	0	0	134
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	583	0	0	28	611
7051	Waste management	1	0	0	0	1
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	0	0	0	0	0
7054	Protection of biodiversity and landscape	561	0	0	28	589
7055	R&D Environmental protection	21	0	0	0	21
7056	Environmental protection n.e.c.	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	496	0	0	2 234	2 730
7061	Housing development	25	0	0	0	25
7062	Community development	18	0	0	0	18
7063	Water supply	452	0	0	2 234	2 686
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	1	0	0	0	1
7066	Housing and community amenities n.e.c.	0	0	0	0	0

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

Table 3 – Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 2022/2023* 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	166	0	0	0	166
7071	Medical products, appliances, and equipment	3	0	0	0	3
7072	Outpatient services	0	0	0	0	0
7073	Hospital services	0	0	0	0	0
7074	Public health services	0	0	0	0	0
7075	R&D Health	146	0	0	0	146
7076	Health n.e.c.	17	0	0	0	17
708	RECREATION, CULTURE AND RELIGION	175	0	7	0	182
7081	Recreational and sporting services	24	0	0	0	24
7082	Cultural services	116	0	7	0	123
7083	Broadcasting and publishing services	3	0	0	0	3
7084	Religious and other community services	30	0	0	0	30
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	2	0	0	0	2
709	EDUCATION	98	0	0	0	98
7091	Pre-primary and primary education	0	0	0	0	0
7092	Secondary education	0	0	0	0	0
7093	Post-secondary non-tertiary education	0	0	0	0	0
7094	Tertiary education	43	0	0	0	43
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	3	0	0	0	3
7098	Education n.e.c.	52	0	0	0	52

* 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 2022/2023* 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	544	0	0	0	544
7101	Sickness and disability	17	0	0	0	17
7102	Old age	0	0	0	0	0
7103	Survivors	0	0	0	0	0
7104	Family and children	0	0	0	0	0
7105	Unemployment	114	0	0	0	114
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	4	0	0	0	4
7108	R&D Social protection	0	0	0	0	0
7109	Social protection n.e.c.	408	0	0	0	408

* 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 2022/2023* fiscal year (summary)

GFS 2014 code	Economic classification	R million
31	Sales of non-financial assets	195
311	Fixed assets	195
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 2022/2023* fiscal year (summary)

GFS 2014 code	Economic classification	R million
32	Net acquisition of assets other than cash	42 445
321	Domestic	43 581
322	Foreign	-1 136

* 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 2022/2023* fiscal year (summary)

GFS 2014 code	Economic classification	R million
33	Net incurrence of liabilities	-398
331	Domestic	-398
332	Foreign	0

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

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

Tables

Table 1	Economic classification of revenue cash flows from operating activities for the 2022/2023 fiscal year
Table 2	Economic and functional classification of expense cash flows for operating activities for the 2022/2023 fiscal year
Table 3	Economic and functional classification of the cash outflows (purchases) from investment in non-financial assets for the 2022/2023 fiscal year
Table 4	Economic classification of the cash inflows (sales) from investment in non-financial assets for the 2022/2023 fiscal year
Table 5	Economic classification of the net acquisition of financial assets other than cash for the 2022/2023 fiscal year
Table 6	Economic classification of the net incurrence of liabilities for the 2022/2023 fiscal year
Table 7	Economic and functional classification of expense cash flows for operating activities for the 2022/2023 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 2022/2023 fiscal year: Subsidies paid divided between subsidies on products and subsidies on production

Explanatory notes

Introduction

This statistical release provides economic and functional classifications of transactions of extra-budgetary accounts and funds of the national and provincial governments for the 2022/2023 fiscal year based on the GFSM 2014 methodology.

National and provincial extra-budgetary accounts and funds consist of 257 institutions for the 2022/2023 fiscal year (see explanatory note, pp. 25 to 29 for the list of extra-budgetary accounts and funds used in this publication).

Extra-budgetary accounts and funds refer to accounts and funds of national and provincial governments not included in normal budget totals and which do not operate through normal parliamentary budgetary procedures, e.g. trading accounts and general government accounts.

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

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

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

Purpose of the statistical release

This statistical release provides financial statistics of cash transactions of extra-budgetary accounts and funds. Cash receipts and payments converted from an accrual basis of recording to cash basis of recording for operating activities and transactions in non-financial assets for the 2022/2023 fiscal year were classified economically and functionally.

Methodology

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

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

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

Disaggregated data

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

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

The annual reports of 257 extra-budgetary accounts and funds for the 2022/2023 were collected.

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

a) General public services

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

b) Defence

- 26) Armaments Corporation of South Africa

c) Public order and safety

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

d) Economic affairs

- 41) Agribusiness Development Agency
- 42) Agricultural Land Holdings Account
- 43) Agriculture Sector Education and Training Authority
- 44) Agriculture Research Council

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

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

e) Environmental protection

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

f) Housing and community amenities

- 158) Breede-Overberg Catchment Management Agency
- 159) Community Schemes Ombud Services
- 160) Gauteng Partnership Fund

- 161) Housing Development Agency
- 162) Independent Development Trust
- 163) Inkomati Catchment Management Agency
- 164) KwaZulu-Natal Housing Fund
- 165) National Home Builders Registration Council
- 166) Social Housing Regulatory Authority
- 167) Water Research Commission
- 168) Water Trading Entity

g) Health

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

h) Recreation, culture and religion

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

- 216) National Museum
- 217) National Youth Development Agency
- 218) Nelson Mandela National Museum
- 219) Northern Cape Gambling Board
- 220) North-West Gambling Board
- 221) Pan South African Language Board
- 222) Performing Arts Centre of the Free State
- 223) Represented Political Parties' Fund
- 224) Robben Island Museum
- 225) South African Heritage Resources Agency
- 226) South African Institute for Drug-Free Sport
- 227) South African Library for the Blind
- 228) The Playhouse Company
- 229) The South African State Theatre
- 230) Voortrekker and Ncome Museums
- 231) War Museum of the Boer Republic
- 232) Western Cape Cultural Commission
- 233) Western Cape Gambling and Betting Board
- 234) Western Cape Language Committee
- 235) William Humphrey's Art Gallery

i) Education

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

j) Social protection

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

Classifications

Economic and functional classifications

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

Economic classification

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

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

- **Revenue cash flows**

Taxes
Social contributions
Grants
Other receipts

- **Expense cash flows**

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

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

Fixed assets
Inventories
Valuables
Non-produced assets

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

Fixed assets
Inventories
Valuables
Non-produced assets

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

Domestic
Foreign

- **Net incurrence of liabilities**

Domestic
Foreign

Functional classification

Functional classification measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources of government in order to promote various services and objectives rendered to the community.

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

- **General public services**

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

- **Defence**

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

- **Public order and safety**

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

- **Economic affairs**

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

- **Environmental protection**

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

- **Housing and community amenities**

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

- **Health**

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

- **Recreation, culture and religion**

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

- **Education**

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

- **Social protection**

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

Individual and collective services	The disaggregated data (Tables 1 to 8) also include tables in which government consumption expenditure is split into individual and collective services (see Table 7 as listed in Annexure A, p.23). These categories are recommended by the 2008 System of National Accounts (SNA).
Subsidies on products and subsidies on production	The breakdown of subsidies into subsidies on products and subsidies on production is provided (see Table 8 as listed in Annexure A, p.23). These categories are recommended by the 2008 System of National Accounts (SNA).
Comparability with the previous year	<p>The 2021/2022 classified information is generally comparable with the 2022/2023 information. Additional detail in terms of the GFSM 2014 is available on the Stats SA website (or on request).</p> <p>The following extra-budgetary accounts and funds were included for the first time in the current tables:</p> <ol style="list-style-type: none"> 1) Fidelity Fund for Sheriffs 2) KwaZulu-Natal Amafa and Research Institute <p>The following extra-budgetary account and fund was imputed for the past five years due to the unavailability of financial statements. In 2022/2023 the account was excluded for the first time in the current tables:</p> <ol style="list-style-type: none"> 1) Parliamentary Villages Management Board
Imputation	There were no imputations for the 2022/2023 information.
The Public Sector Classification Committee (PSCC)	The Public Sector Classification Committee (PSCC) consists of the South African Reserve Bank (SARB), the National Treasury (NT) and the Statistics South Africa (Stats SA). The purpose of the PSCC is to coordinate the economic institutional classification of the public-sector units and subsectors for purposes of reporting to national and international stakeholders. The classification lists are made public by the SARB to inform stakeholders of the scope of the public sector and sub-sectors. Currently, the PSCC is classifying the public-sector institutions for the 2023/2024 (i.e. for the year ended 31 March 2024).
Limitations of the PSCC list	<p>The PSCC list has the following limitations:</p> <ul style="list-style-type: none"> • implementation of changes to the list takes time; • the list does not include private sector institutions; and • it also excludes units without a complete set of financial statements.
Revised figures	Revised figures are mainly due to improved classification of data and additional information becoming available after the initial publication. Figures for 2022/2023 are preliminary and subject to revision.
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 2022/2023 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 Statistics South Africa also publishes information on the transactions of the following levels of general government in statistical releases:

P0441	<i>Gross domestic product;</i>
P9101	<i>Capital expenditure by the public sector;</i>
P9103.1	<i>Financial statistics of higher education institutions;</i>
P9114	<i>Financial census of municipalities;</i>
P9119.3	<i>Financial statistics of national government;</i>
P9119.4	<i>Financial statistics of consolidated general government; and</i>
P9121	<i>Financial statistics of provincial government.</i>

Symbols and abbreviations

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

Glossary

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

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

Individual services Information, computer, and telecommunications	Community and social services rendered to individuals or a small group of persons Context: such as education, health and welfare. 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 for the purpose of producing museum and similar services.
Misclassification	Subject is falsely classified into a category in which the subject does not belong.
Municipality	Unit of government in the third sphere responsible for local government responsible for the provision of government services in a geographically demarcated area Context: It includes district, local and metropolitan municipalities.
National government	First level of government which controls a nation and has power to set and maintain foreign policy and the ability to collect taxes. Context: Government in South Africa is divided into 3 spheres: national, provincial and local. Each spheres responsibility is outlined in the Constitution. The governments of each sphere have a political and administrative arm. The powers of the national government are circumscribed by the national constitution.
Non-financial public corporations	Public corporations that produce goods and/ or non-financial services for the market. Context: Public non-financial corporations in South Africa include all corporations, quasi-corporations, and non-profit institutions (NPIs) principally engaged in financial intermediation or in auxiliary financial activities closely related to financial intermediation.

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

Subsidies on products Current unrequited payments that government units make to enterprises on the basis of quantities or values of the goods and services that they produce, sell, export or import.

Tax revenue Government income due to taxation.

Transfer Transaction in which one institutional unit provides goods, service or assets to another unit without receiving from the latter any goods, service or assets in return as counterpart.

Transport equipment Transport equipment consists of equipment for moving people and objects, including motor vehicles, trailers and semitrailers, ships, railway locomotives and rolling stock, aircraft, motorcycles, and bicycles.

Under-coverage rate Omission from the frame of units belonging to the target population.

Valuables Valuables are produced goods of considerable value acquired and held primarily as a store of value and not used primarily for purposes of production or consumption.

Value-added tax Tax levied in terms of the Value Added Tax Act on the supply of taxable goods and services.

Technical enquiries

Elizabeth Makhafola Telephone number: (012) 310 8977
Email: ElizabethMa@statssa.gov.za

Sydney Mbowane Telephone number: (012) 310 2161
Email: SydneyM@statssa.gov.za

General information

Stats SA publishes approximately 300 different statistical releases each year. It is not economically viable to produce them in more than one of South Africa's 12 official languages. Since the releases are used extensively locally and by international economic and social-scientific communities, Stats SA releases are published in English only.

Stats SA has copyright on this publication. Users may apply the information as they wish, provided that they acknowledge Stats SA as the source of the basic data wherever they process, apply, utilise, publish or distribute the data; and also that they specify that the relevant application and analysis (where applicable) result from their own processing of the data.

Advance release calendar

An advance release calendar is disseminated on www.statssa.gov.za.

Stats SA products

A complete set of Stats SA publications is available at the Stats SA Library and the following libraries:

National Library of South Africa, Pretoria Division
National Library of South Africa, Cape Town Division
Natal Society Library, Pietermaritzburg
Library of Parliament, Cape Town
Bloemfontein Public Library
Johannesburg Public Library
Eastern Cape Library Services, Qonce
Central Regional Library, Polokwane
Central Reference Library, Mbombela
Central Reference Collection, Kimberley
Central Reference Library, Mmabatho

Stats SA also provides a subscription service.

Electronic services

A large range of data is available via online services. For more details about our electronic services, contact Stats SA's user information service at (012) 310 8600.

Forthcoming issues:	Expected release date:
Financial statistics of extra budgetary accounts and funds for 2023/2024	August 2025

You can visit us on the internet at: www.statssa.gov.za.

General enquiries

User information services	Telephone number: (012) 310 8600 Email: info@statssa.gov.za
---------------------------	---

Postal address	Private Bag X44, Pretoria, 0001
----------------	---------------------------------

Produced by Stats SA