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IMPROVING LIVES THROUGH DATA ECOSYSTEMS



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Key findings

The net change in the stock of cash of the national government from the national revenue fund and donor funds amounted to a cash deficit of R115 986 million for the 2022/2023 fiscal year.

The revenue cash flows from operating activities amounted to R1 737 342 million and the expense cash flows amounted to R2 036 937 million, resulting in a net cash outflow from operating activities of R299 595 million for the 2022/2023 fiscal year ended 31 March 2023. The net cash outflow from transactions in non-financial assets amounted to R16 455 million for the 2022/2023 fiscal year. The net incurrence of liabilities amounted to R200 064 million, resulting in a net cash inflow of R200 064 million from financing activities for the 2022/2023 fiscal year. The total net change in the stock of cash of the national government amounted to a net cash deficit of R115 986 million (see Table A, p. 4).

The total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) from the national revenue and donor funds for the 2022/2023 fiscal year amounted to R2 053 580 million. The largest contributor to the total expenditure cash flows for operating activities and purchases of non-financial assets was transfers of a general character between different levels of government (R670 707 million or 32,7%) (mainly from national to provincial governments to defray their expenditure on general government services). This was followed by interest paid on public debt (R308 459 million or 15,0%), social protection (R253 102 million or 12,3%), economic affairs (R207 169 million or 10,1%), public order and safety (R155 791 million or 7,6%) and education (R139 518 million or 6,8%) (see Table C, p. 11 and Figure 4, 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 revenue cash flows from operating activities increased by R131 748 million from R1 605 594 million in 2021/2022 to R1 737 342 million in 2022/2023. The increase was mainly attributed to an increase in taxes collected.

The increase of R122 943 million in cash receipts of taxes from R1 563 754 million in 2021/2022 to R1 686 697 million in 2022/2023 was mainly due to increases in taxes collected from individuals' income, taxes on goods and services (i.e. value-added tax (VAT)) and taxes collected from corporations and other enterprises.

The total expense cash flows for operating activities increased by R117 320 million from R1 919 617 million in 2021/2022 to R2 036 937 million in 2022/2023. The largest contributor to total expense cash flows for operating activities for the 2022/2023 fiscal year was grants (R1 119 810 million), followed by interest (R308 532 million), social benefits (R242 447 million) and compensation of employees (R188 792 million) (see Table A, p. 4 and Figure 2, p. 6).

The increase of R78 064 million in grants paid from R1 041 746 million in 2021/2022 to R1 119 810 million in 2022/2023 was mainly due to an increase in grants paid by the national government to the provincial governments and extra-budgetary accounts and funds.

The increase of R40 234 million in interest paid from R268 298 million in 2021/2022 to R308 532 million in 2022/2023 was due to an increase in interest paid on public debt by the national government.

The increase of R11 031 million in social benefits paid from R231 416 million in 2021/2022 to R242 447 million in 2022/2023 was mainly due to an increase in payments of social grants to households by the Department of Social Development.

The increase of R6 968 million in compensation of employees from R181 824 million in 2021/2022 to R188 792 million in 2022/2023 was due to increases in compensation of employees by the South African Police Service, the Department of Higher Education and Training and the Department of Defence.

The increase of R2 105 million in subsidies paid from R10 947 million in 2021/2022 to R13 052 million in 2022/2023 was due to increases in subsidies paid to public corporations and other private enterprises by the Department of Trade, Industry and Competition and the Department of Transport.

The decrease of R20 890 million in other payments from R98 352 million in 2021/2022 to R77 462 million in 2022/2023 was mainly due to capital transfers which were paid during 2021/2022 to financial public corporations by the National Treasury.

The decrease of R193 million in purchases of goods and services from R87 034 million in 2021/2022 to R86 841 million in 2022/2023 was due to decreases in purchases of goods and services by the Department of Health, Statistics South Africa and the National Treasury.

The net cash outflows from investment in non-financial assets increased by R1 714 million from R14 741 million in 2021/2022 to R16 455 million in 2022/2023, mainly due to an increase in fixed assets on other structures by the Department of Water and Sanitation and increases in expenditure on computer software by the Department of Home Affairs, the Department of International Relations and Cooperation and the Department of Justice and Constitutional Development. There was also an increase in non-produced assets due to land purchased by the Department of Agriculture, Land Reform and Rural Development.

Table A – Economic classification of statement of sources and uses of cash of national government for the 2021/2022 and 2022/2023 fiscal years (summary)¹

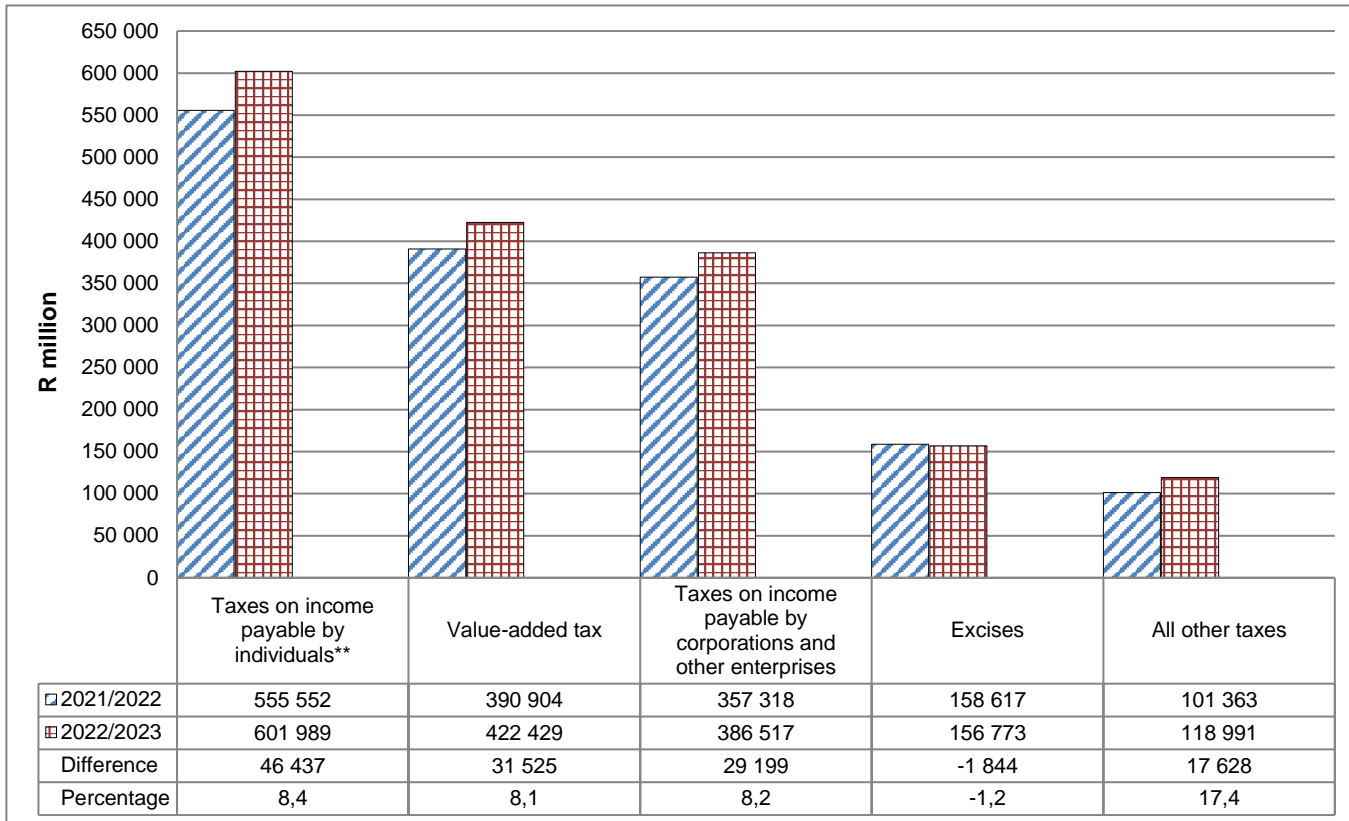
GFS 2014 code	Economic classification of sources and uses of cash	2021/2022 ²	2022/2023	Difference between 2021/2022 and 2022/2023	
		R million			
	Cash flows from operating activities:				
	Revenue cash flows	a	1 605 594	1 737 342	131 748
11	Taxes	1 563 754	1 686 697	122 943	
12	Social contributions	0	0	0	
13	Grants	2 443	1 434	-1 009	
14	Other receipts	39 397	49 211	9 814	
	Expense cash flows	b	1 919 617	2 036 937	117 320
21	Compensation of employees	181 824	188 792	6 968	
22	Purchases of goods and services	87 034	86 841	-193	
24	Interest	268 298	308 532	40 234	
25	Subsidies	10 947	13 052	2 105	
26	Grants	1 041 746	1 119 810	78 064	
27	Social benefits	231 416	242 447	11 031	
28	Other payments	98 352	77 462	-20 890	
	<i>Net cash flow from operating activities: inflow / (outflow)</i>	<i>(a-b)=c</i>	<i>-314 023</i>	<i>-299 595</i>	<i>14 428</i>
	Cash flows from transactions in non-financial assets:				
	Net cash outflow from investment in non-financial assets ³	d	14 741	16 455	1 714
611	Fixed assets	14 103	15 096	993	
612	Inventories	0	0	0	
613	Valuables	22	58	36	
614	Non-produced assets	617	1 302	685	
	<i>Cash surplus / (deficit)</i>	<i>(c-d)=e</i>	<i>-328 764</i>	<i>-316 050</i>	
	Net acquisition of financial assets other than cash: outflow / (inflow)	f	288	0	
321	Domestic	288	0		
322	Foreign	0	0		
	Net incurrence of liabilities: cash inflow / (outflow)	g	247 176	200 064	
331	Domestic	217 856	142 713		
332	Foreign	29 320	57 351		
	<i>Net cash flow from financing activities: inflow / (outflow)</i>	<i>(g-f)=h</i>	<i>246 888</i>	<i>200 064</i>	
	Net change in the stock of cash	(e+h)=i	-81 876	-115 986	

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 revised since the previous publication.

³ The net cash outflow from investment in non-financial assets (R16 455 million) is equal to purchases of non-financial assets (R16 643 million) minus sales of non-financial assets (R187 million). The total amounts for purchases and sales of non-financial assets are shown in Tables 3 and 4 on p. 18 and p. 22 respectively.

Figure 1 – Types of taxes collected for the 2021/2022 and 2022/2023* fiscal years

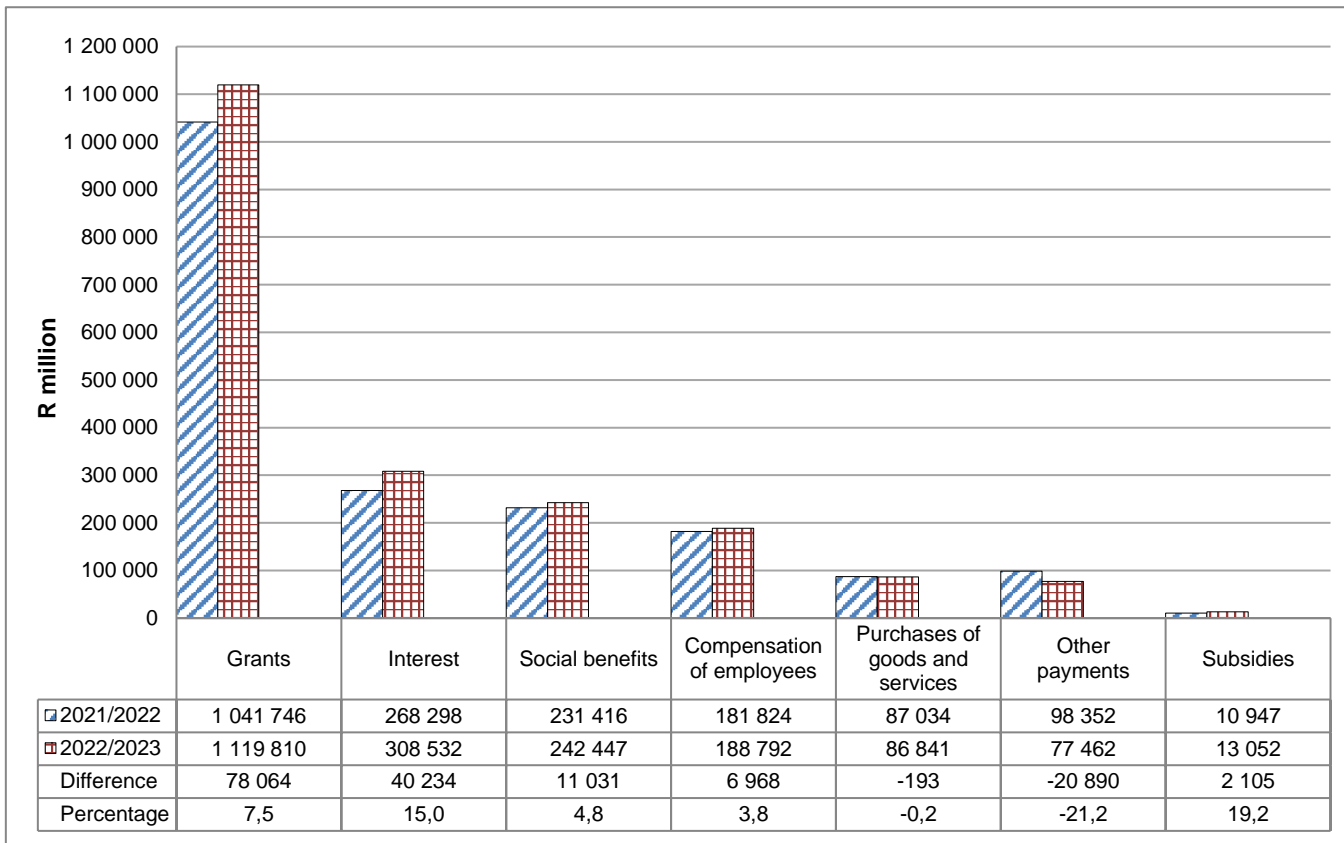


* The breakdown can be found in the disaggregated tables available on the Stats SA website: www.statssa.gov.za.

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

Figure 1 shows taxes collected for the 2021/2022 and 2022/2023 fiscal years, with direct taxes paid by individuals contributing the largest proportion (R601 989 million) in 2022/2023, followed by value-added tax (R422 429 million) and taxes paid by corporations and other enterprises (R386 517 million). Other taxes (R118 991 million) and excises (R156 773 million) had the smallest proportions.

Figure 2 – Economic classification of expense cash flows for operating activities for the 2021/2022* and 2022/2023 fiscal years**

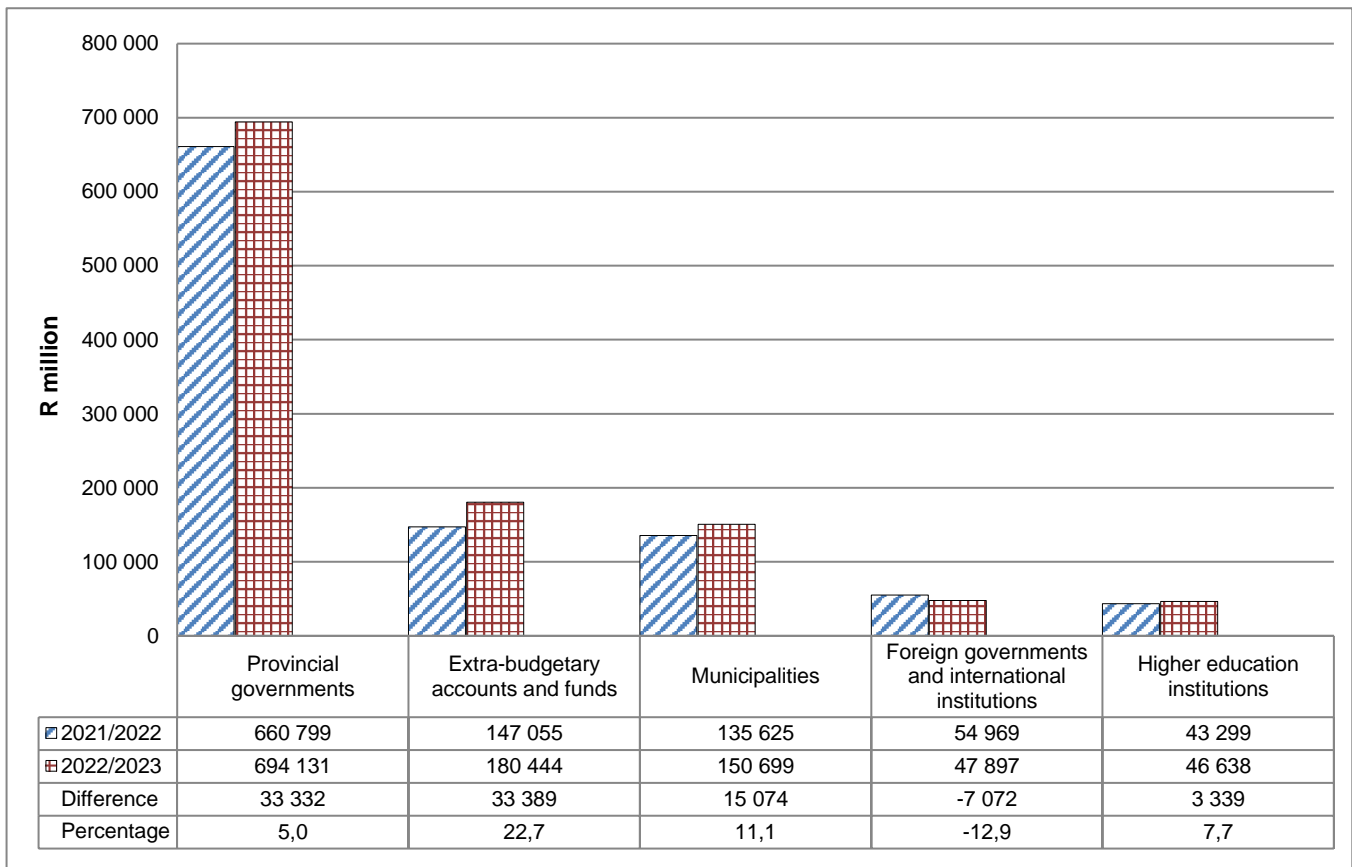


* Some of the figures have been revised since the previous publication.

** The breakdown can be found in the disaggregated tables available on the Stats SA website: www.statssa.gov.za.

Figure 2 shows the economic classification of expense cash flows for operating activities for the 2021/2022 and 2022/2023 fiscal years. In 2022/2023 grants paid accounted for the largest proportion of expense cash flows (R1 119 810 million), mainly from national to provincial governments to defray their expenditure on general government services. Interest paid was the second largest expense cash flow (R308 532 million), followed by social benefits (R242 447 million) and compensation of employees (R188 792 million). Subsidies (R13 052 million) and other payments (R77 462 million) were the smallest expense cash flows.

Figure 3 – Grants to other levels of general government and international institutions 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 3 shows that the largest proportion of the national government grants to other levels of general government and international institutions for the 2022/2023 fiscal year was paid to provincial governments (R694 131 million), followed by extra-budgetary accounts and funds (R180 444 million) and municipalities (R150 699 million). Higher education institutions (R46 638 million) and foreign governments and international institutions (R47 897 million) had the smallest proportions.

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	14 878	16 643	1 765
611	Fixed assets:	(c+d+i+q) = b	14 240	15 282	1 042
6111	Buildings and structures:	c	8 628	9 062	434
61111	Dwellings		92	23	-69
61112	Buildings other than dwellings		3 234	3 329	95
61113	Other structures		5 301	5 710	409
61114	Land improvements		0	0	0
6112	Machinery and equipment:	(e+f) = d	5 204	5 475	271
61121	Transport equipment	e	2 298	2 544	246
61122	Machinery and equipment other than transport equipment:	(g+h) = f	2 906	2 931	25
611221	Information, computer and telecommunications equipment	g	1 498	1 747	249
611222	Machinery and equipment not elsewhere classified:	h	1 408	1 184	-224
6112221	Office furniture (and domestic furniture)		86	113	27
6112222	Other machinery and equipment		1 322	1 070	-252
6112223	Books		1	1	0
6113	Other fixed assets:	(j+k) = i	408	745	337
61131	Cultivated biological resources:	j	9	8	-1
611311	Animal resources yielding repeat products		9	8	-1
611312	Tree, crop, and plant resources yielding repeat products		0	0	0
61132	Intellectual property products:	(l+m+n+o+p) = k	399	737	338
611321	Research and development	l	0	0	0
611322	Mineral exploration and evaluation	m	0	0	0
611323	Computer software and databases:	n	399	737	338
6113231	Computer software		399	737	338
6113232	Databases		0	0	0
611324	Entertainment, literary, and artistic originals	o	0	0	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	22	58	36
614	Non-produced assets	t	617	1 303	686

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.

Expenditure cash flows for operating activities and purchases of non-financial assets by functional classification for the fiscal years 2021/2022 and 2022/2023

Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources by government in order to promote government objectives and various services rendered to the community. The functionally classified expenditure categories are indicated in Table C on page 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) by the national government increased by R119 085 million from R1 934 495 million in 2021/2022 to R2 053 580 million in 2022/2023.

The increase of R40 387 million in cash payments for public debt transactions from R268 072 million in 2021/2022 to R308 459 million in 2022/2023 was due to increased payments of interest on public debt by the national government.

The increase of R34 534 million in cash payments for transfers of a general character between different levels of government from R636 173 million in 2021/2022 to R670 707 million in 2022/2023 was mainly due to increased grants paid to provincial governments to defray their expenditure.

The increase of R34 044 million in cash payments for transport from R69 715 million in 2021/2022 to R103 759 million in 2022/2023 was mainly due to increased capital grants paid to extra-budgetary accounts and funds and capital transfers paid to public corporations by the Department of Transport and the Department of Public Enterprises to fund the maintenance, upgrading and renovation of road and rail infrastructure.

The increase of R14 214 million in cash payments for education from R125 304 million in 2021/2022 to R139 518 million in 2022/2023 was mainly due to increased education infrastructure grants paid to provincial governments by the Department of Basic Education. There were also increases in grants paid to the National Student Financial Aid Scheme (NSFAS) and higher education institutions by the Department of Higher Education and Training to fund the implementation of the tertiary education student bursary and loan schemes.

The increase of R12 826 million in cash payments for social protection from R240 276 million in 2021/2022 to R253 102 million in 2022/2023 was mainly due to increased old age and children's grants paid to households by the Department of Social Development.

The increase of R6 739 million in cash payments for agriculture, forestry, fishing and hunting from R16 150 million in 2021/2022 to R22 889 million in 2022/2023 was due to increased capital transfers to public corporations by the National Treasury.

The increase of R5 265 million in cash payments for public order and safety from R150 526 million in 2021/2022 to R155 791 million in 2022/2023 was due to increased spending on police and law courts services.

The increase of R4 225 million in cash payments for defence from R52 329 million in 2021/2022 to R56 554 million in 2022/2023 was due to increased spending on military defence services.

The increase of R4 027 million in cash payments for housing and community amenities from R52 480 million in 2021/2022 to R56 507 million in 2022/2023 was due to increased spending on water supply and community amenities.

The increase of R2 457 million in cash payments for mining, manufacturing and construction from R7 531 million in 2021/2022 to R9 988 million in 2022/2023 was mainly due to increased subsidies paid to public corporations and private enterprises by the Department of Trade, Industry and Competition and grants paid to extra-budgetary accounts and funds by the Department of Higher Education and Training.

The increase of R1 915 million in cash payments for communication from R4 019 million in 2021/2022 to R5 934 million in 2022/2023 was mainly due to a once-off capital transfer to a public corporation by the Department of Communications and Digital Technologies.

The increase of R1 030 million in cash payments for environmental protection from R5 700 million in 2021/2022 to R6 730 million in 2022/2023 was mainly due to increased spending for goods and services and grants paid to extra-budgetary accounts and funds by the Department of Forestry, Fisheries and the Environment.

The decrease of R27 300 million in cash payments for executive and legislative organs, financial and fiscal affairs, external affairs from R99 098 million in 2021/2022 to R71 798 million in 2022/2023 was mainly due to capital transfer payments by the National Treasury to the public corporations during the 2021/2022 fiscal year.

The decrease of R8 887 million in cash payments for fuel and energy from R38 903 million in 2021/2022 to R30 016 million in 2022/2023 was mainly due to decreased capital transfers to non-financial public corporations by the Department of Public Enterprises.

The decrease of R6 128 million in cash payments for general economic, commercial and labour affairs from R33 074 million in 2021/2022 to R26 946 million in 2022/2023 was mainly due to a once-off capital transfer payment to a public corporation during 2021/2022 by the National Treasury.

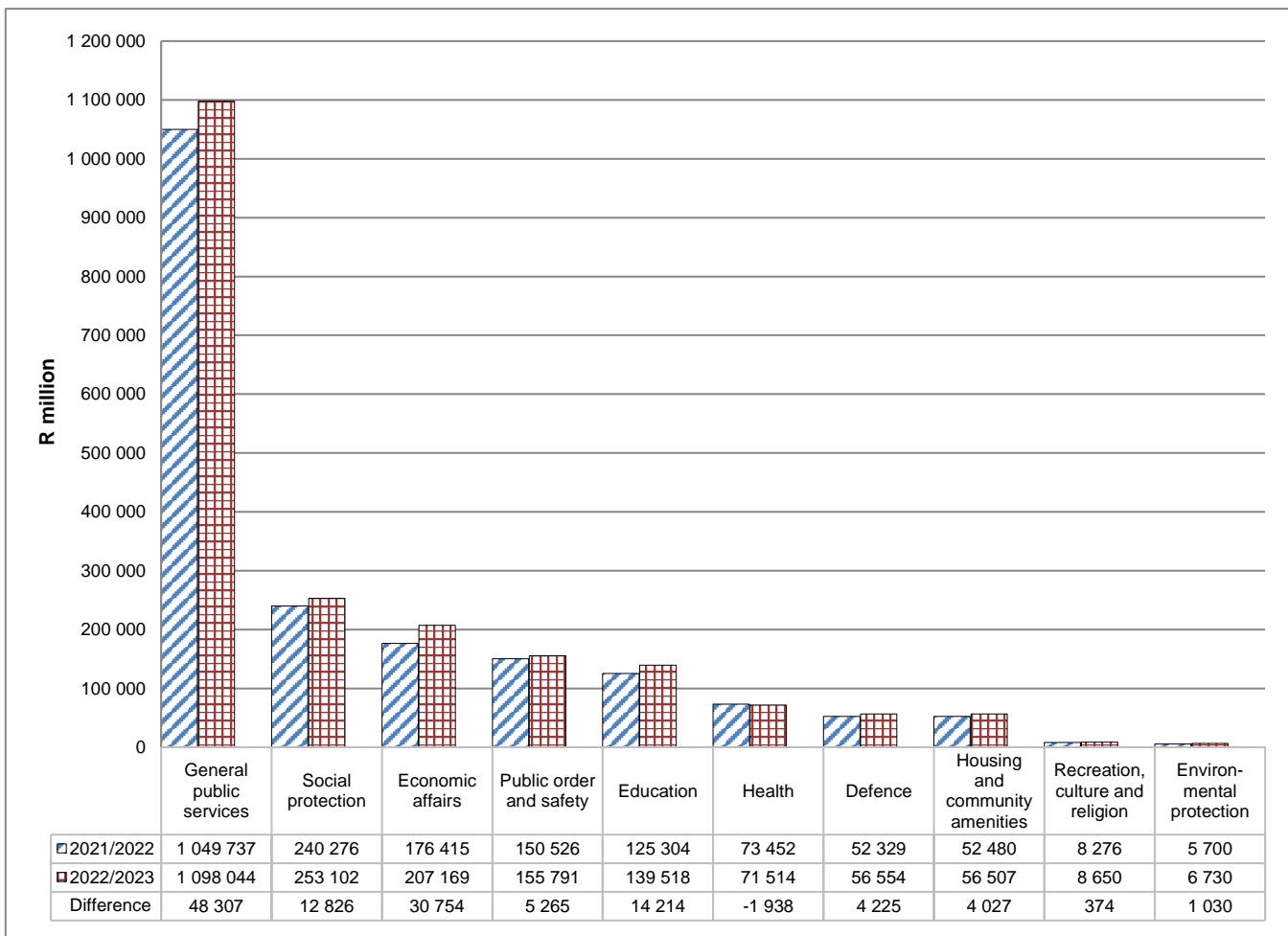
The decrease of R1 938 million in cash payments for health from R73 452 million in 2021/2022 to R71 514 million in 2022/2023 was mainly due to decreased spending on goods and services by the Department of Health.

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	1 049 737	1 098 044	48 307	53,5
7011	Executive and legislative organs, financial and fiscal affairs, external affairs		99 098	71 798	-27 300	3,5
7012	Foreign economic aid		126	171	45	0,0
7013	General services		33 902	34 909	1 007	1,7
7014	Basic research		8 224	8 419	195	0,4
7015	R&D General public services		1 158	846	-312	0,0
7016	General public services n.e.c. ³		2 985	2 735	-250	0,1
7017	Public debt transactions (mainly interest)		268 072	308 459	40 387	15,0
7018	Transfers of a general character between different levels of government		636 173	670 707	34 534	32,7
702	Defence	b	52 329	56 554	4 225	2,8
703	Public order and safety	c	150 526	155 791	5 265	7,6
7031	Police		102 187	105 128	2 941	5,1
7032	Fire protection services		0	0	0	0,0
7033	Law courts		23 434	25 096	1 662	1,2
7034	Prisons		24 715	25 430	715	1,2
7035	R&D Public order and safety		188	137	-51	0,0
7036	Public order and safety n.e.c.		0	0	0	0,0
704	Economic affairs	d	176 415	207 169	30 754	10,1
7041	General economic, commercial and labour affairs		33 074	26 946	-6 128	1,3
7042	Agriculture, forestry, fishing and hunting		16 150	22 889	6 739	1,1
7043	Fuel and energy		38 903	30 016	-8 887	1,5
7044	Mining, manufacturing and construction		7 531	9 988	2 457	0,5
7045	Transport		69 715	103 759	34 044	5,1
7046	Communication		4 019	5 934	1 915	0,3
7047	Other industries		4 162	4 270	108	0,2
7048	R&D Economic affairs		2 860	3 367	507	0,2
7049	Economic affairs n.e.c.		0	0	0	0,0
705	Environmental protection	e	5 700	6 730	1 030	0,3
706	Housing and community amenities	f	52 480	56 507	4 027	2,8
707	Health	g	73 452	71 514	-1 938	3,5
708	Recreation, culture and religion	h	8 276	8 650	374	0,4
709	Education	i	125 304	139 518	14 214	6,8
710	Social protection	j	240 276	253 102	12 826	12,3
70	Total national government expenditure cash flows for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j)	k	1 934 495	2 053 580	119 085	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 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 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 4 shows the functional classification of expenditure cash flows for operating activities and purchases of non-financial assets. The total for the 2022/2023 fiscal year was R2 053 580 million, with general public services spending the largest amount (R1 098 044 million), followed by social protection (R253 102 million), economic affairs (R207 169 million), public order and safety (R155 791 million) and education (R139 518 million). Environmental protection (R6 730 million) and recreation, culture and religion (R8 650 million) spent the least amounts.


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	1 737 342
11	Taxes	1 686 697
12	Social contributions	0
13	Grants	1 434
14	Other receipts	49 211

* 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							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									
70	GENERAL GOVERNMENT SERVICES	188 792	86 841	308 532	13 052	1 119 810	242 447	77 462	2 036 937
701	GENERAL PUBLIC SERVICES	12 712	10 608	308 446	1 002	761 878	87	2 177	1 096 910
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	5 939	3 660	142	0	60 901	31	763	71 436
7012	Foreign economic aid	0	0	0	0	171	0	0	171
7013	General services	6 369	5 793	1	0	21 887	54	45	34 149
7014	Basic research	340	218	0	1 002	5 477	1	1 369	8 408
7015	R&D General public services	64	780	0	0	0	0	0	844
7016	General public services n.e.c.	0	0	0	0	2 735	0	0	2 735
7017	Public debt transactions	0	156	308 303	0	0	0	0	308 459
7018	Transfers of a general character between different levels of government	0	0	0	0	670 707	0	0	670 707
702	DEFENCE	30 459	12 729	0	0	6 691	1 279	3 623	54 781
7021	Military defence	30 459	12 706	0	0	133	1 279	3 623	48 201
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	23	0	0	0	0	0	23
7025	Defence n.e.c.	0	0	0	0	6 557	0	0	6 557
703	PUBLIC ORDER AND SAFETY	114 457	29 920	3	0	4 219	1 453	1 015	151 066
7031	Police services	82 057	17 308	0	0	870	716	859	101 810
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	14 833	5 618	0	0	3 348	181	94	24 076
7034	Prisons	17 512	6 912	3	0	0	556	61	25 044
7035	R&D Public order and safety	54	82	0	0	0	0	0	136
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							
		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	9 936	8 842	18	11 732	108 576	54	66 093	205 251
7041	General economic, commercial and labour affairs	2 765	1 573	0	698	15 368	14	6 369	26 787
7042	Agriculture, forestry, fishing and hunting	4 777	3 561	16	0	3 934	28	9 004	21 319
7043	Fuel and energy	301	424	0	94	2 728	2	26 462	30 011
7044	Mining, manufacturing and construction	820	366	0	3 181	5 447	4	157	9 975
7045	Transport	488	1 030	0	7 240	73 907	2	21 082	103 749
7046	Communication	262	554	0	519	2 185	2	2 402	5 924
7047	Other industries	348	397	0	0	3 146	1	230	4 122
7048	R&D Economic affairs	175	938	2	0	1 862	1	387	3 365
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	1 162	2 960	25	0	2 255	9	150	6 561
7051	Waste management	136	297	3	0	50	2	138	625
7052	Waste water management	0	0	0	0	0	0	0	0
7053	Pollution abatement	211	131	5	0	0	1	2	350
7054	Protection of biodiversity and landscape	541	2 154	11	0	2 205	4	3	4 919
7055	R&D Environmental protection	69	235	1	0	0	0	0	306
7056	Environmental protection n.e.c.	205	143	4	0	0	2	6	360
706	HOUSING AND COMMUNITY AMENITIES	2 408	6 256	0	0	42 023	16	2 107	52 811
7061	Housing development	343	327	0	0	31 611	2	502	32 784
7062	Community development	199	4 088	0	0	1 180	2	26	5 495
7063	Water supply	1 813	1 791	0	0	9 216	13	1 580	14 412
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	53	51	0	0	15	0	0	119
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	5 687	5 405	0	0	58 989	86	194	70 360
7071	Medical products, appliances, and equipment	0	0	0	0	0	0	0	0
7072	Outpatient services	0	0	0	0	0	0	0	0
7073	Hospital services	4 958	1 905	0	0	21 086	82	2	28 033
7074	Public health services	504	1 888	0	0	29 023	1	191	31 607
7075	R&D Health	0	59	0	0	1 748	0	0	1 806
7076	Health n.e.c.	224	1 553	0	0	7 133	3	1	8 914
708	RECREATION, CULTURE AND RELIGION	479	684	0	318	5 728	2	1 350	8 561
7081	Recreational and sporting services	61	147	0	0	689	0	249	1 146
7082	Cultural services	210	382	0	0	3 819	1	355	4 766
7083	Broadcasting and publishing services	0	0	0	318	140	0	229	686
7084	Religious and other community services	112	79	0	0	1 034	0	514	1 739
7085	R&D Recreation, culture and religion	17	40	0	0	0	0	4	62
7086	Recreation, culture and religion n.e.c.	80	36	0	0	47	0	0	163
709	EDUCATION	10 810	8 497	40	0	117 961	24	217	137 549
7091	Pre-primary and primary education	8	2	0	0	1 193	0	4	1 207
7092	Secondary education	8	84	0	0	425	0	0	517
7093	Post-secondary non-tertiary education	9 744	6 066	0	0	0	18	7	15 836
7094	Tertiary education	58	6	0	0	93 837	1	61	93 963
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	7	32	0	0	0	0	0	39
7098	Education n.e.c.	985	2 306	40	0	22 507	5	145	25 987

* 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							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
R million									
710	SOCIAL PROTECTION	682	941	0	0	11 490	239 437	535	253 086
7101	Sickness and disability	6	2	0	0	20	25 386	24	25 438
7102	Old age	124	338	0	0	0	97 381	161	98 004
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	47	31	0	0	0	84 511	293	84 882
7105	Unemployment	0	0	0	0	0	0	0	0
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	9	18	0	0	219	0	4	251
7108	R&D Social protection	10	106	0	0	0	0	0	116
7109	Social protection n.e.c.	486	447	0	0	11 251	32 159	53	44 396

* 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	15 282	0	58	1 303	16 643
701	GENERAL PUBLIC SERVICES	1 134	0	0	0	1 134
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	361	0	0	0	361
7012	Foreign economic aid	0	0	0	0	0
7013	General services	760	0	0	0	760
7014	Basic research	11	0	0	0	11
7015	R&D General public services	2	0	0	0	2
7016	General public services n.e.c.	0	0	0	0	0
7017	Public debt transactions	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0
702	DEFENCE	1 773	0	0	0	1 773
7021	Military defence	1 773	0	0	0	1 773
7022	Civil defence	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0
7025	Defence n.e.c.	0	0	0	0	0
703	PUBLIC ORDER AND SAFETY	4 725	0	0	0	4 725
7031	Police services	3 318	0	0	0	3 318
7032	Fire protection services	0	0	0	0	0
7033	Law courts	1 020	0	0	0	1 020
7034	Prisons	386	0	0	0	386
7035	R&D Public order and safety	1	0	0	0	1
7036	Public order and safety n.e.c.	0	0	0	0	0

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

Table 3 – Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 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	615	0	0	1 303	1 917
7041	General economic, commercial and labour affairs	159	0	0	0	159
7042	Agriculture, forestry, fishing and hunting	267	0	0	1 303	1 569
7043	Fuel and energy	5	0	0	0	5
7044	Mining, manufacturing and construction	13	0	0	0	13
7045	Transport	11	0	0	0	11
7046	Communication	10	0	0	0	10
7047	Other industries	148	0	0	0	148
7048	R&D Economic affairs	2	0	0	0	2
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	168	0	0	0	168
7051	Waste management	104	0	0	0	104
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	3	0	0	0	3
7054	Protection of biodiversity and landscape	51	0	0	0	51
7055	R&D Environmental protection	3	0	0	0	3
7056	Environmental protection n.e.c.	8	0	0	0	8
706	HOUSING AND COMMUNITY AMENITIES	3 696	0	0	0	3 696
7061	Housing development	9	0	0	0	9
7062	Community development	435	0	0	0	435
7063	Water supply	3 249	0	0	0	3 249
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	2	0	0	0	2
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	1 154	0	0	0	1 154
7071	Medical products, appliances, and equipment	0	0	0	0	0
7072	Outpatient services	0	0	0	0	0
7073	Hospital services	1 133	0	0	0	1 133
7074	Public health services	11	0	0	0	11
7075	R&D Health	0	0	0	0	0
7076	Health n.e.c.	10	0	0	0	10
708	RECREATION, CULTURE AND RELIGION	31	0	58	0	89
7081	Recreational and sporting services	14	0	58	0	72
7082	Cultural services	9	0	0	0	9
7083	Broadcasting and publishing services	0	0	0	0	0
7084	Religious and other community services	4	0	0	0	4
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	4	0	0	0	4
709	EDUCATION	1 969	0	0	0	1 969
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	5	0	0	0	5
7094	Tertiary education	1	0	0	0	1
7095	Education not definable by level	0	0	0	0	0
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	0	0	0	0	0
7098	Education n.e.c.	1 963	0	0	0	1 963

* 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	16	0	0	0	16
7101	Sickness and disability	0	0	0	0	0
7102	Old age	3	0	0	0	3
7103	Survivors	0	0	0	0	0
7104	Family and children	1	0	0	0	1
7105	Unemployment	0	0	0	0	0
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	0	0	0	0	0
7108	R&D Social protection	0	0	0	0	0
7109	Social protection n.e.c.	12	0	0	0	12

* 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	187
311	Fixed assets	186
312	Inventories	0
313	Valuables	0
314	Non-produced assets	1

* 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	0
321	Domestic	0
322	Foreign	0

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

Table 6 – Economic classification of the net incurrence of liabilities for the 2022/2023* fiscal year (summary)

GFS 2014 code	Economic classification	R million
33	Net incurrence of liabilities	200 064
331	Domestic	142 713
332	Foreign	57 351

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

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

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 cash outflows (purchases) from investment in non-financial assets for the 2022/2023 fiscal year
Table 4	Economic classification of 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 includes economic and functional classifications of the cash payments from the national revenue fund and donor funds for the 2022/2023 fiscal year based on the GFS 2014 methodology. The national revenue fund refers to the votes of the national departments as well as fixed statutory appropriations and standing appropriations. Donor funds consist mainly of donations from foreign governments and international institutions.
Disaggregated data	Disaggregated data (Tables 1 to 8) are available on the Stats SA website.
Methodology	The transactions from the administrative data and the published audited annual financial statements of the national government departments for the 2022/2023 fiscal year were used. The transactions are classified economically and functionally according to GFS 2014. National departments keep their accounts on a modified cash basis, i.e. all transactions are recorded at the time when warrant vouchers are issued for payment regardless of when obligations for payments originated. The statistics thus measure transactions as they are completed between the national departments and the rest of the economy. Parliament of the Republic of South Africa figures have been converted from accrual to a modified cash basis for GFS purposes.
Scope of the financial statistics of provincial government	The annual reports of all 42 national government departments for the 2022/2023 fiscal year were collected. The revenue and expenditure cash flows figures of the following national government departments have been included in the tables:

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

- 32) Small Business Development
- 33) Social Development
- 34) Sport, Arts, Culture and Religion
- 36) The Presidency
- 37) Tourism
- 38) Trade, Industry and Competition
- 39) Traditional affairs
- 40) Transport
- 41) Water and sanitation
- 42) Women, youth and persons with disabilities

Classifications

Economic and functional classifications

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

Economic classification

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

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

- **Revenue cash flows**

- Taxes
- Social contributions
- Grants
- Other receipts

- **Expense cash flows**

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

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

- Fixed assets
- Inventories
- Valuables
- Non-produced assets

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

- Fixed assets
- Inventories

Valuables
Non-produced assets

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

Domestic
Foreign

- **Net incurrence of liabilities**

Domestic
Foreign

Functional classification

Functional classification measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources of government in order to promote various services and objectives rendered to the community. The codes utilized in the tables are derived from the functional codes found in the GFSM 2014 by 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
Hospital services
Outpatient 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, page 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, page 23). These categories are recommended by the 2008 System of National Accounts (SNA).
Comparability with the previous year	The 2021/2022 classified information is generally comparable with the 2022/2023 information. Additional details in terms of the GFSM 2014 are available on the Stats SA website (or on request).
Imputation	There were no imputations for the 2022/2023 information.
Public Sector Classification Committee	The Public Sector Classification Committee (PSCC) consists of the South African Reserve Bank (SARB), the National Treasury and the Statistics South Africa. 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 fiscal year (i.e. for the year ended 31 March 2024).
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.
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 the general government in statistical releases: <p>P0441 <i>Gross domestic product;</i> P9101 <i>Capital expenditure by the public sector;</i> P9102 <i>Financial statistics of extra-budgetary accounts and funds;</i> P9103.1 <i>Financial statistics of higher education institutions;</i> P9114 <i>Financial census of municipalities;</i> P9121 <i>Financial statistics of provincial government; and</i> P9119.4 <i>Financial statistics of consolidated general government.</i></p>

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
NPISHs	Non-Profit Institution Serving Households
NT	National Treasury
PSCC	Public Sector Classification Committee
R&D	Research and Development
SA	South Africa
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.
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.
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	Community and social services rendered to individuals or a small group of persons. Context: such as education, health and welfare.

Information, computer, and telecommunications	Consists of devices using electronic controls and also the electronic components forming part of these devices. Examples are products that form part of computing machinery and parts and accessories thereof, television and radio transmitters, television, video, digital cameras, and telephone sets.
Intellectual property products	The result of research, development, investigation, or innovation leading to knowledge that the developers can market or use to their own benefit in production for which the use of the knowledge is restricted by means of legal or other protection.
Inventories	Goods and services held by producers for sale, use in production, or other use at a later date.
Land improvements	Result of actions that lead to major improvements in the quantity, quality or productivity of land, or prevent its deterioration. Activities such as land reclamation, land clearance, land contouring, creation of wells and watering holes that are integral to the land in question are to be treated as resulting in land improvements.
Liability	Obligation to provide economic benefits to the units holding the corresponding financial responsibility.
Machinery and equipment	Machinery and equipment include motor vehicles, ships, aircraft, equipment and furniture. Military expenditure on machinery and equipment which could be used for civilian purposes is included.
Machinery and equipment not elsewhere classified	This category includes all machinery and equipment not classified in any of the other machinery and equipment categories. Types of assets that would be included are general and special purpose machinery; office and accounting equipment; electrical machinery; medical appliances; precision and optical instruments; furniture; watches and clocks; musical instruments; and sports goods. It also includes paintings, sculptures, other works of art or antiques and other collections of considerable value that are owned and displayed for the purpose of producing museum and similar services.
Misclassification	Subject is falsely classified into a category in which the subject does not belong.
Modified cash basis accounting	This method recognise revenues in the period they become available and measurable, and recognise expenditures in the period the associated liability is incurred.
Municipality	Municipality is a generic term describing the 'unit' of government in the local spheres responsible for local government in a geographically demarcated area and including district, local and metropolitan municipalities. Municipalities as an institution consist of a municipal council (elected political representatives) and the municipal administration (appointed officials).
National government	First level of government which controls a nation and has power to set and maintain foreign policy and the ability to collect taxes. Context: Government in South Africa is divided into 3 spheres: national, provincial and local. Each spheres responsibility is outlined in the Constitution. The governments of each sphere have a political and administrative arm. The powers of the national government are circumscribed by the national constitution.
Non-financial public corporations	Public 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	NPISHs 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.
Revenue	An increase in net worth resulting from a transaction.
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.

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