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Department:
Statistics South Africa
REPUBLIC OF SOUTH AFRICA

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

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Elizabeth Makhafola
Tel: (012) 310 8977

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Key findings

The net change in the stock of cash from provincial revenue funds and donor funds amounted to a cash surplus of R13 234 million for the 2022/2023 fiscal year.

Provincial revenue funds refer to the votes of the provincial governments and fixed statutory appropriations. The revenue cash flows from operating activities amounted to R719 772 million and the expense cash flows amounted to R671 572 million, resulting in a net cash inflow from operating activities of R48 200 million for the 2022/2023 fiscal year ended 31 March 2023. The net cash outflow from transactions in non-financial assets amounted to R34 966 million for the 2022/2023 fiscal year. The cash surplus for 2022/2023 was R13 234 million. The total net change in the stock of cash for the provincial government also amounted to R13 234 million (see Table A, page 4).

The largest contributors to the total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of R706 722 million from the provincial revenue funds and donor funds for the 2022/2023 fiscal year were education (R299 651 million or 42,4%) and health (R237 583 million or 33,6%). The smallest contributors were economic affairs (R65 980 million or 9,3%), general public services (R35 037 million or 5,0%), housing and community amenities (R22 758 million or 3,2%), social protection (R21 472 million or 3,0%), recreation, culture and religion (R11 195 million or 1,6%), public order and safety (R8 419 million or 1,2%) and environmental protection (R4 628 million or 0,7%) (see Table C, page 10 and Figure 4, page 11).

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 for the fiscal years 2021/2022 and 2022/2023

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 R37 364 million from R682 408 million in 2021/2022 to R719 772 million in 2022/2023. This was mainly due to an increase in grants received from national government.

The increase of R33 352 million in grants received from R660 839 million in 2021/2022 to R694 191 million in 2022/2023 was mainly due to increased grants received by the KwaZulu-Natal, Gauteng and Eastern Cape provincial governments.

The increase of R2 462 million in other receipts received from R5 884 million in 2021/2022 to R8 346 million in 2022/2023 was mainly due to increased current transfers received by the Limpopo provincial government and increased interest income received by the Gauteng and Eastern Cape provincial governments.

The increase of R1 550 million in taxes collected from R15 685 million in 2021/2022 to R17 235 million in 2022/2023 was mainly due to increased taxes collected by the Western Cape, Gauteng and Mpumalanga provincial governments.

The expense cash flows for operating activities increased by R26 381 million from R645 191 million in 2021/2022 to R671 572 million in 2022/2023. This was mainly due to increases in purchases of goods and services and compensation of employees.

The increase of R12 898 million in purchases of goods and services from R162 470 million in 2021/2022 to R175 368 million in 2022/2023 was mainly due to increased cash payments for goods and services by the KwaZulu-Natal, Gauteng and Eastern Cape provincial governments.

The increase of R12 635 million in compensation of employees from R416 192 million in 2021/2022 to R428 827 million in 2022/2023 was mainly due to increased payments by the Gauteng, KwaZulu-Natal and Western Cape provincial governments.

The increase of R587 million in subsidies paid from R9 552 million in 2021/2022 to R10 139 million in 2022/2023 was mainly due to increased subsidy payments by the KwaZulu-Natal, North West and Limpopo provincial governments.

The increase of R553 million in grants paid from R17 675 million in 2021/2022 to R18 228 million in 2022/2023 was mainly due to increased transfer payments by the Limpopo, Western Cape and Gauteng provincial governments.

The increase of R109 million in other payments from R36 388 million in 2021/2022 to R36 497 million in 2022/2023 was mainly due to increased transfers to households by the Gauteng, North West and Mpumalanga provincial governments.

The increase of R32 million in interest paid from R111 million in 2021/2022 to R143 million in 2022/2023 was mainly due to increased interest payments by the Eastern Cape, North West and KwaZulu-Natal provincial governments.

The decrease of R433 million in social benefits from R2 803 million in 2021/2022 to R2 370 million in 2022/2023 was mainly due to decreased payments for employer social benefits by the Limpopo, Eastern Cape and Western Cape provincial governments.

The net cash outflow from investments in non-financial assets increased by R1 122 million from R33 844 million in 2021/2022 to R34 966 million in 2022/2023. The increase can mainly be attributed to increased spending on non-financial assets by the Western Cape, Limpopo and Eastern Cape provincial governments.

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

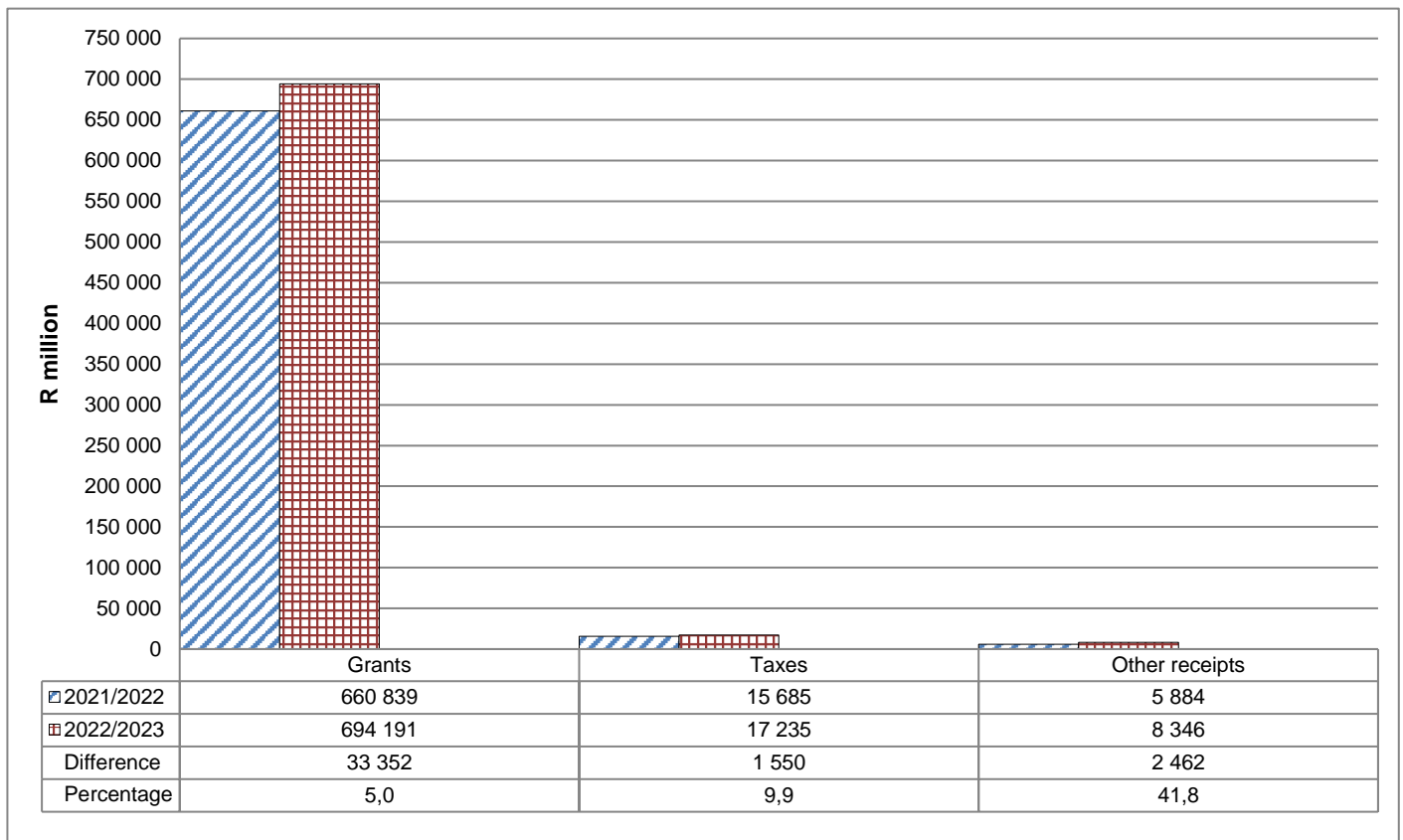
GFS 2014 code	Economic classification of sources and uses of cash	2021/2022 ²	2022/2023	Difference between 2021/2022 and 2022/2023
		R million		
	Cash flows from operating activities:			
	Revenue cash flows a	682 408	719 772	37 364
11	Taxes	15 685	17 235	1 550
12	Social contributions	0	0	0
13	Grants	660 839	694 191	33 352
14	Other receipts	5 884	8 346	2 462
	Expense cash flows b	645 191	671 572	26 381
21	Compensation of employees	416 192	428 827	12 635
22	Purchases of goods and services	162 470	175 368	12 898
24	Interest	111	143	32
25	Subsidies	9 552	10 139	587
26	Grants	17 675	18 228	553
27	Social benefits	2 803	2 370	-433
28	Other payments	36 388	36 497	109
	<i>Net cash flow from operating activities: inflow / (outflow)</i> (a-b) = c	37 217	48 200	10 983
	Cash flows from transactions in non-financial assets:			
	Net cash outflow from investment in non-financial assets³ d	33 844	34 966	1 122
611	Fixed assets	32 471	34 075	1 604
612	Inventories	0	0	0
613	Valuables	2	4	2
614	Non-produced assets	1 370	886	-484
	<i>Cash surplus / (deficit)</i> (c-d) = e	3 373	13 234	
	Cash flows from financing activities:			
	Net acquisition of financial assets other than cash: outflow / (inflow) f	0	0	
321	Domestic	0	0	
322	Foreign	0	0	
	Net incurrence of liabilities: cash inflow / (outflow) g	0	0	
331	Domestic	0	0	
332	Foreign	0	0	
	<i>Net cash flow from financing activities: inflow / (outflow)</i> (g-f) = h	0	0	
	Net change in the stock of cash (e+h) = i	3 373	13 234	

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 (R34 966 million) is equal to purchases of non-financial assets (R35 151 million) minus sales of non-financial assets (R185 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 revenue cash flows for operating activities for the 2021/2022* and 2022/2023 fiscal years**

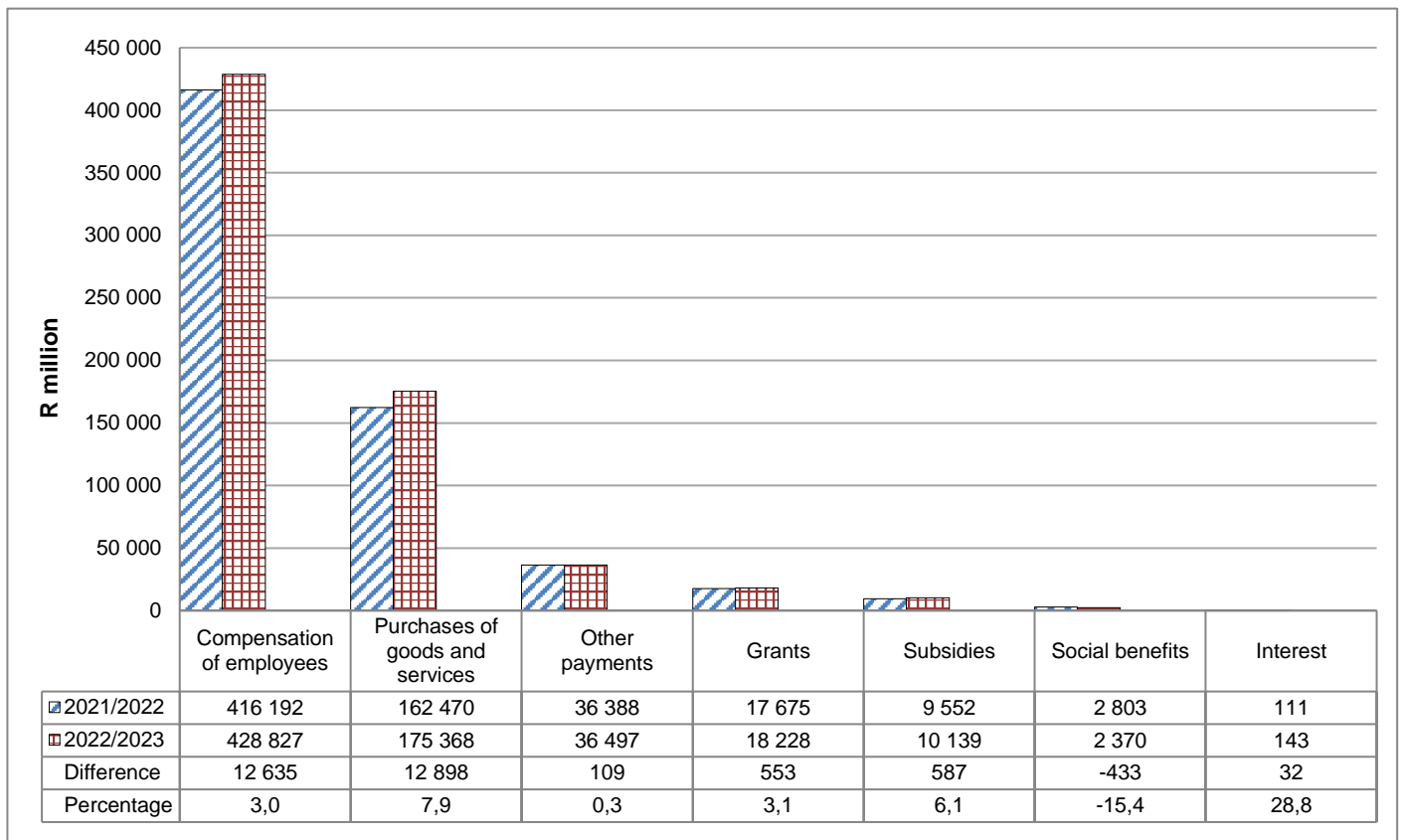


* Some of the figures have been revised since the previous publication.

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

Figure 1 shows the economic classification of revenue cash flows for operating activities for the 2021/2022 and 2022/2023 fiscal years. In 2022/2023, grants accounted for the largest proportion of revenue cash flows (R694 191 million), followed by taxes (R17 235 million) and other receipts (R8 346 million).

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

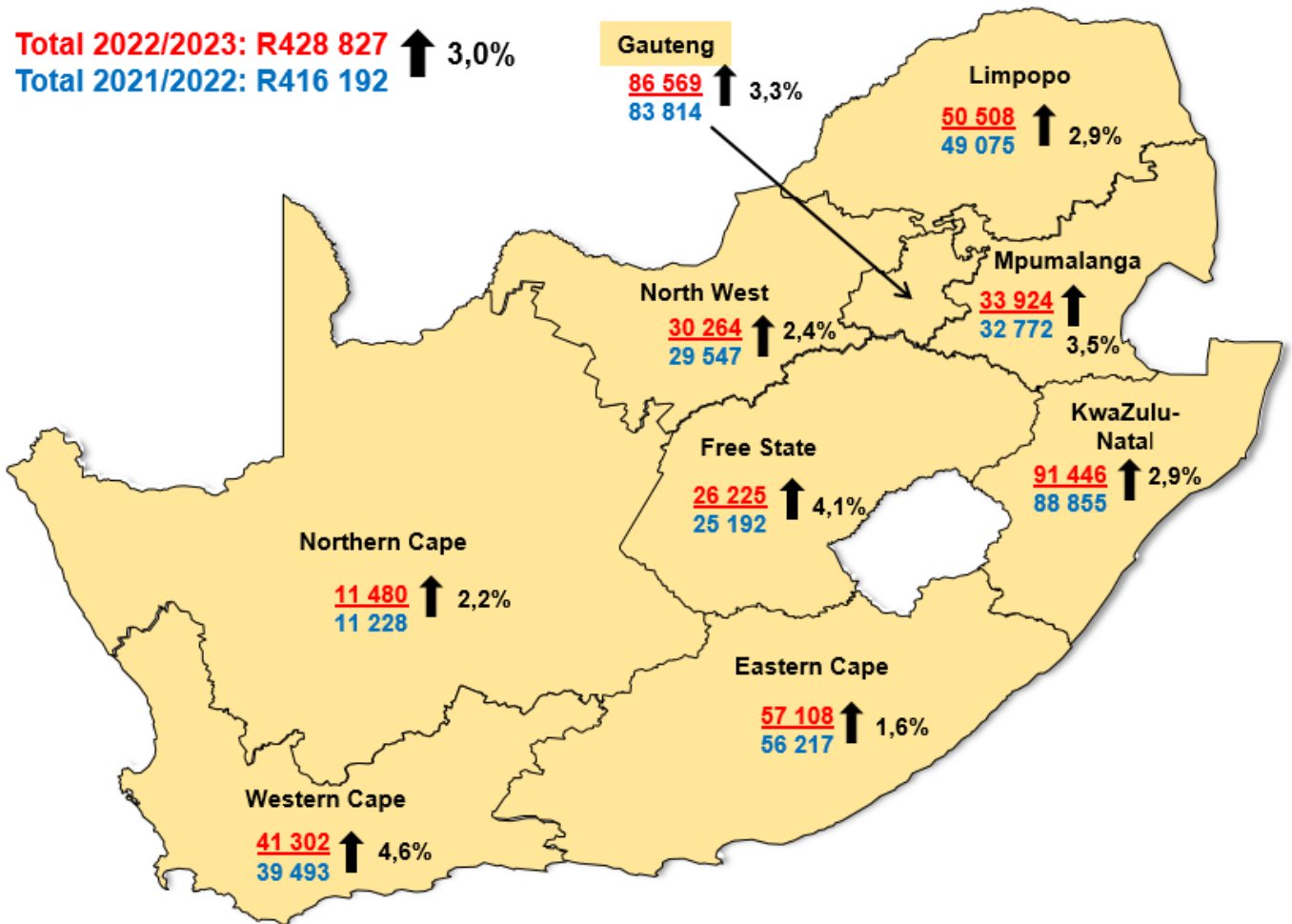


* Some of the figures have been revised since the previous publication.

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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, compensation of employees accounted for the largest proportion of expense cash flows (R428 827 million), followed by purchases of goods and services (R175 368 million) and other payments (R36 497 million).

Figure 3 – Compensation of employees of the individual provincial governments for the 2021/2022* and 2022/2023 fiscal years (R million)**



* Some of the figures have been revised since the previous publication.
 ** The sum of the data may not necessarily add up to totals due to rounding-off of figures.

The total provincial government expense cash flows on compensation of employees for the 2022/2023 fiscal year amounted to R428 827 million. Figure 3 shows that the KwaZulu-Natal provincial government accounted for the largest proportion of the total (R91 446 million), followed by Gauteng (R86 569 million) and Eastern Cape (R57 108 million). The Northern Cape provincial government’s compensation of employees was the smallest (R11 480 million) (see Annexure A, page 23).

The largest growth rates in expense cash flows on compensation of employees between 2021/2022 and 2022/2023 were reported for the Western Cape (4,6%), Free State (4,1%) and Mpumalanga (3,5%) provincial governments. The smallest growth rates were reported for the Eastern Cape (1,6%) and Northern Cape (2,2%) provincial governments.

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	33 974	35 151	1 177
611	Fixed assets:	(c+d+i+q) = b	32 594	34 256	1 662
6111	Buildings and structures:	c	25 192	25 916	724
61111	Dwellings		284	189	-95
61112	Buildings other than dwellings		14 123	14 940	817
61113	Other structures		10 784	10 788	4
61114	Land improvements		0	0	0
6112	Machinery and equipment:	(e+f) = d	7 089	8 088	999
61121	Transport equipment	e	2 156	2 672	516
61122	Machinery and equipment other than transport equipment:	(g+h) = f	4 933	5 416	483
611221	Information, computer and telecommunications equipment	g	1 396	1 779	383
611222	Machinery and equipment not elsewhere classified:	h	3 537	3 637	100
6112221	Office furniture (and domestic furniture)		121	222	101
6112222	Other machinery and equipment		3 415	3 414	-1
6112223	Books		1	0	-1
6113	Other fixed assets:	(j+k) = i	314	252	-62
61131	Cultivated biological resources:	j	18	10	-8
611311	Animal resources yielding repeat products		18	10	-8
611312	Tree, crop, and plant resources yielding repeat products		0	0	0
61132	Intellectual property products:	(l+m+n+o+p) = k	296	242	-54
611321	Research and development	l	0	0	0
611322	Mineral exploration and evaluation	m	0	0	0
611323	Computer software and databases:	n	296	240	-56
6113231	Computer software		296	240	-56
6113232	Databases		0	0	0
611324	Entertainment, literary, and artistic originals	o	0	0	0
611325	Other intellectual property products	p	0	1	1
6114	Weapons systems	q	0	0	0
612	Inventories	r	0	0	0
613	Valuables	s	2	4	2
614	Non-produced assets	t	1 377	890	-487

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, page 10. 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) from the provincial revenue funds and donor funds increased by R27 558 million from R679 164 million in 2021/2022 to R706 722 million in 2022/2023.

The increase of R16 358 million in cash payments for education from R283 293 million in 2021/2022 to R299 651 million in 2022/2023 was mainly due to increased spending on education by the Gauteng, Eastern Cape and Western Cape provincial governments.

The increase of R5 740 million in cash payments for health from R231 843 million in 2021/2022 to R237 583 million in 2022/2023 was mainly due to increased spending on health by the Gauteng, Western Cape and Free State provincial governments.

The increase of R3 267 million in cash payments for economic affairs from R62 713 million in 2021/2022 to R65 980 million in 2022/2023 was mainly due to increased spending on economic affairs by the North West, KwaZulu-Natal and Western Cape provincial governments.

The increase of R1 992 million in cash payments for general public services from R33 045 million in 2021/2022 to R35 037 million in 2022/2023 was mainly due to increased spending on general public services by the Gauteng, Mpumalanga and Eastern Cape provincial governments.

The increase of R1 497 million in cash payments for housing and community amenities from R21 261 million in 2021/2022 to R22 758 million in 2022/2023 was mainly due to increased spending on housing and community amenities by the Gauteng, Limpopo and KwaZulu-Natal provincial governments.

The increase of R801 million in cash payments for recreation, culture and religion from R10 394 million in 2021/2022 to R11 195 million in 2022/2023 was mainly due to increased spending on recreation, culture and religion by the KwaZulu-Natal, North West and Gauteng provincial governments.

The increase of R775 million in cash payments for public order and safety from R7 644 million in 2021/2022 to R8 419 million in 2022/2023 was mainly due to increased spending on public order and safety services by the Gauteng, Western Cape and Mpumalanga provincial governments.

The increase of R167 million in cash payments for environmental protection from R4 461 million in 2021/2022 to R4 628 million in 2022/2023 was mainly due to increased spending on environmental protection by the Gauteng, Limpopo and KwaZulu-Natal provincial governments.

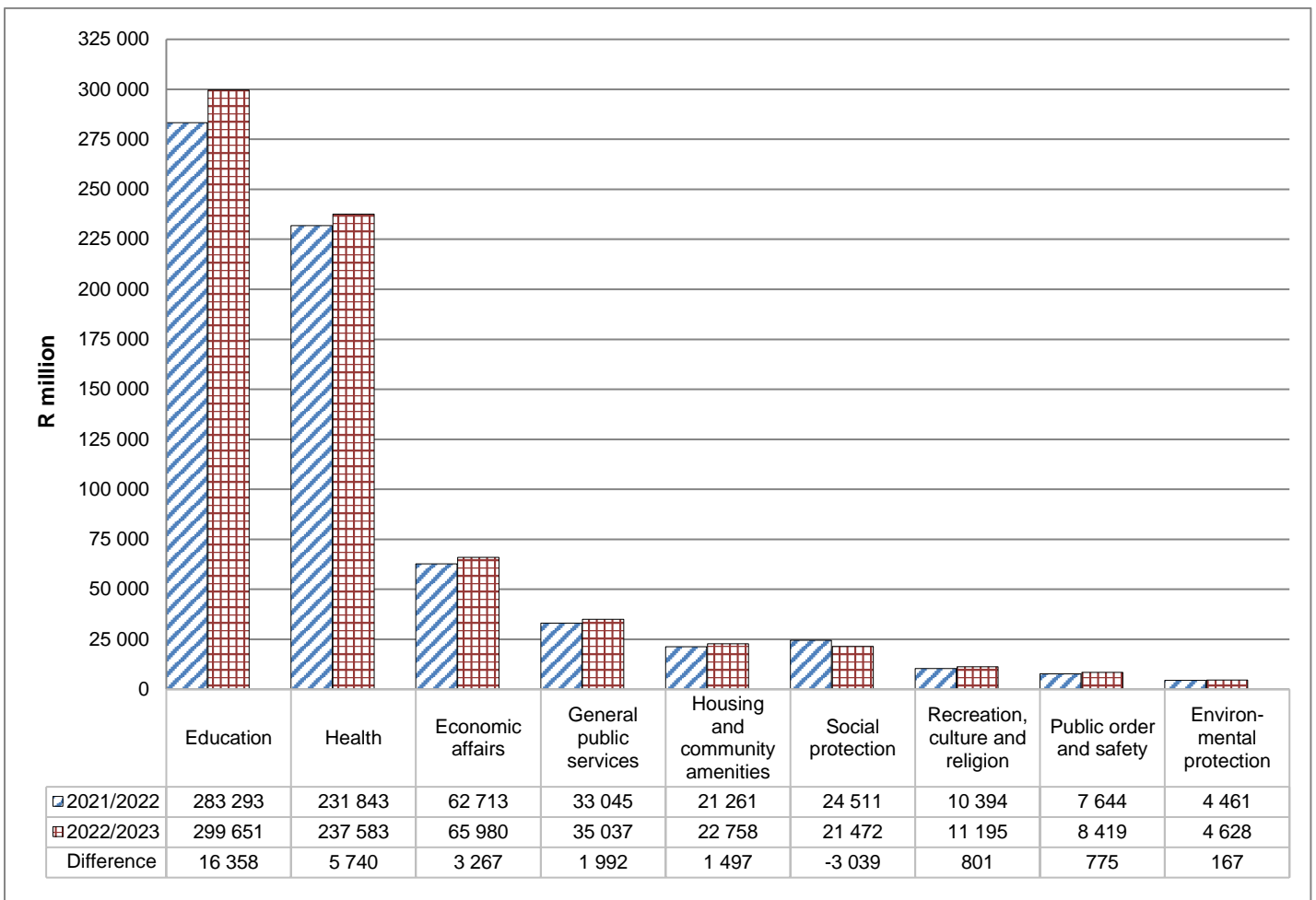
The decrease of R3 039 million in cash payments for social protection from R24 511 million in 2021/2022 to R21 472 million in 2022/2023 was mainly due to decreased spending on social protection services by the Gauteng, KwaZulu-Natal and Eastern Cape provincial governments.

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	33 045	35 037	1 992	5,0
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	9 478	10 295	817	1,5
7012	Foreign economic aid	0	0	0	0,0
7013	General services	23 258	24 433	1 175	3,5
7014	Basic research	0	0	0	0,0
7015	R&D General public services	245	245	0	0,0
7016	General public services n.e.c. ³	64	64	0	0,0
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	0	0	0	0,0
703	Public order and safety c	7 644	8 419	775	1,2
7031	Police	7 608	8 373	765	1,2
7032	Fire protection services	0	0	0	0,0
7033	Law courts	0	0	0	0,0
7034	Prisons	0	0	0	0,0
7035	R&D Public order and safety	36	46	10	0,0
7036	Public order and safety n.e.c.	0	0	0	0,0
704	Economic affairs d	62 713	65 980	3 267	9,3
7041	General economic, commercial and labour affairs	6 466	6 061	-405	0,9
7042	Agriculture, forestry, fishing and hunting	10 098	10 577	479	1,5
7043	Fuel and energy	0	0	0	0,0
7044	Mining, manufacturing and construction	124	121	-3	0,0
7045	Transport	42 989	45 798	2 809	6,5
7046	Communications	0	0	0	0,0
7047	Other industries	1 919	2 164	245	0,3
7048	R&D Economic affairs	1 117	1 258	141	0,2
7049	Economic affairs n.e.c.	0	0	0	0,0
705	Environmental protection e	4 461	4 628	167	0,7
706	Housing and community amenities f	21 261	22 758	1 497	3,2
707	Health g	231 843	237 583	5 740	33,6
708	Recreation, culture and religion h	10 394	11 195	801	1,6
709	Education i	283 293	299 651	16 358	42,4
710	Social protection j	24 511	21 472	-3 039	3,0
70	Total provincial 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	679 164	706 722	27 558	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 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**

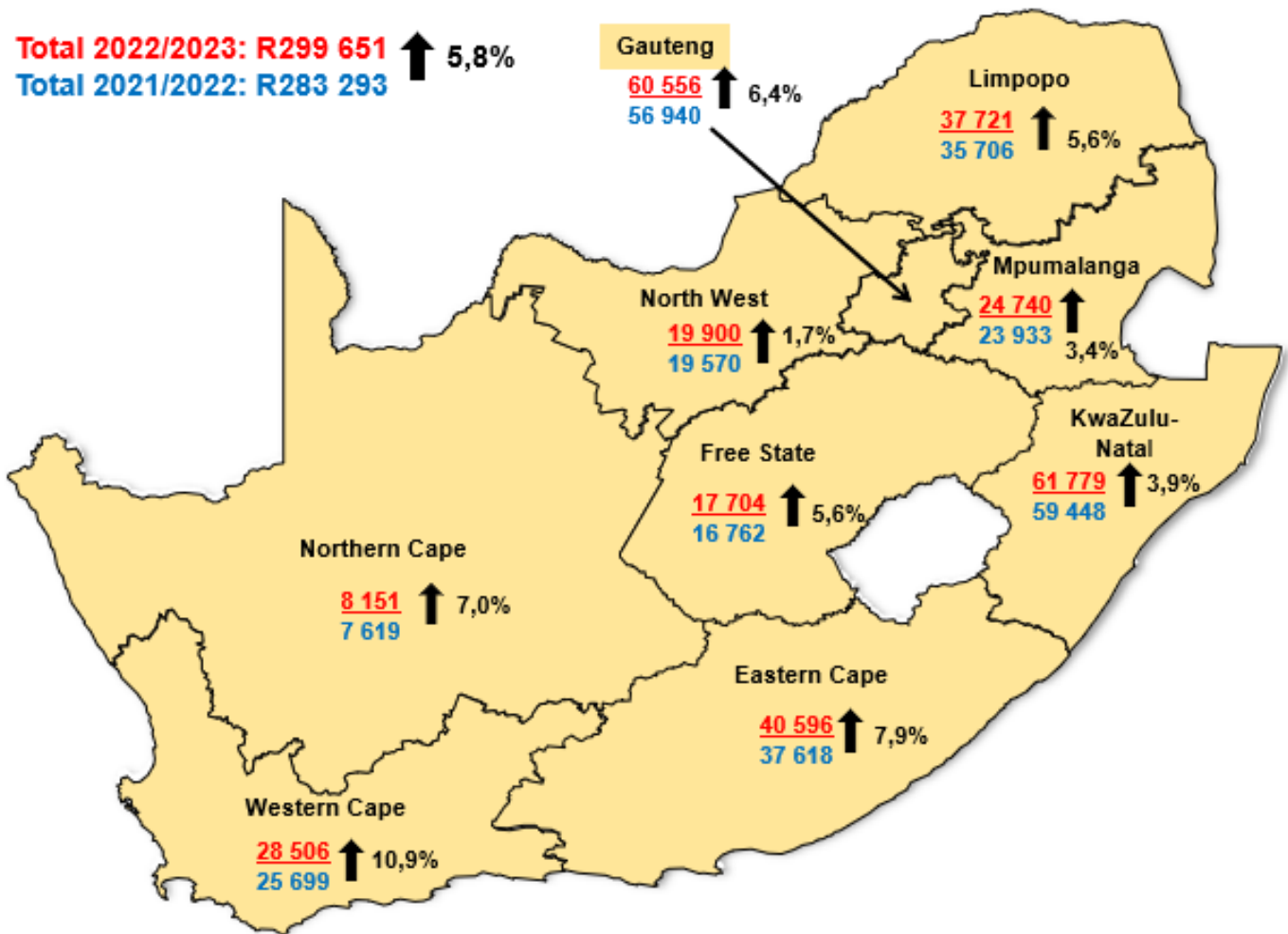


* Some of the figures have been revised since the previous publication.

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

Figure 4 shows that the largest proportion of provincial government spending according to functional classification for the 2022/2023 fiscal year was on education (R299 651 million), followed by health (R237 583 million) and economic affairs (R65 980 million). Environmental protection had the smallest proportion (R4 628 million).

Figure 5 – Spending on education by the individual provincial governments for the 2021/2022* and 2022/2023 fiscal years (R million) **



* Some of the figures have been revised since the previous publication.
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The provincial government expenditure on education for the 2022/2023 fiscal year was R299 651 million. Figure 5 shows that the KwaZulu-Natal provincial government was the largest contributor (R61 779 million), followed by Gauteng (R60 556 million) and Eastern Cape (R40 596 million). The Northern Cape provincial government was the smallest contributor (R8 151 million) (see Annexure B, page 25).

The largest growth rates in expenditure on education between 2021/2022 and 2022/2023 were reported for the Western Cape (10,9%), Eastern Cape (7,9%) and Northern Cape (7,0%) provincial governments. The smallest growth rates were reported for the North West (1,7%) and Mpumalanga (3,4%) provincial governments.

Risenga Maluleke
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	719 772
11	Taxes	17 235
12	Social contributions	0
13	Grants	694 191
14	Other receipts	8 346

* 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	428 827	175 368	143	10 139	18 228	2 370	36 497	671 572
701	GENERAL PUBLIC SERVICES	15 107	12 099	14	0	350	147	5 631	33 349
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	6 672	2 645	1	0	251	63	412	10 044
7012	Foreign economic aid	0	0	0	0	0	0	0	0
7013	General services	8 435	9 209	13	0	36	84	5 219	22 996
7014	Basic research	0	0	0	0	0	0	0	0
7015	R&D General public services	0	245	0	0	0	0	0	245
7016	General public services n.e.c.	0	0	0	0	64	0	0	64
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	0	0	0	0	0	0	0	0
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.	0	0	0	0	0	0	0	0
703	PUBLIC ORDER AND SAFETY	4 724	2 660	0	0	426	51	51	7 913
7031	Police services	4 692	2 647	0	0	426	51	51	7 867
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	0	0	0	0	0	0	0	0
7034	Prisons	0	0	0	0	0	0	0	0
7035	R&D Public order and safety	32	13	0	0	0	0	0	45
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	12 564	21 562	6	8 330	10 536	165	1 732	54 895
7041	General economic, commercial and labour affairs	1 052	614	0	27	2 771	9	1 014	5 486
7042	Agriculture, forestry, fishing and hunting	5 403	3 369	0	0	426	76	520	9 795
7043	Fuel and energy	0	0	0	0	0	0	0	0
7044	Mining, manufacturing and construction	0	0	0	0	114	0	7	121
7045	Transport	5 369	16 909	6	8 303	5 302	76	186	36 152
7046	Communication	0	0	0	0	0	0	0	0
7047	Other industries	158	118	0	0	1 847	1	3	2 127
7048	R&D Economic affairs	582	552	0	0	75	3	2	1 213
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	1 925	889	0	0	1 613	14	47	4 488
7051	Waste management	89	20	0	0	0	1	0	110
7052	Waste water management	0	0	0	0	0	0	0	0
7053	Pollution abatement	55	16	0	0	0	0	0	71
7054	Protection of biodiversity and landscape	1 775	846	0	0	1 541	14	46	4 223
7055	R&D Environmental protection	6	7	0	0	71	0	0	85
7056	Environmental protection n.e.c.	0	0	0	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	2 726	1 302	33	0	1 145	24	16 554	21 785
7061	Housing development	2 124	1 013	33	0	797	15	16 455	20 437
7062	Community development	546	258	0	0	348	9	2	1 163
7063	Water supply	0	0	0	0	0	0	0	0
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	55	31	0	0	0	0	97	184
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							TOTAL (21 - 28)
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
R million									
707	HEALTH	148 956	73 459	75	0	1 660	608	3 299	228 057
7071	Medical products, appliances, and equipment	102	69	0	0	0	0	0	171
7072	Outpatient services	6 525	2 300	4	0	0	18	40	8 887
7073	Hospital services	93 084	39 050	49	0	0	371	1 692	134 246
7074	Public health services	48 167	30 197	22	0	1 408	216	1 558	81 568
7075	R&D Health	0	13	0	0	0	0	0	13
7076	Health n.e.c.	1 079	1 831	0	0	251	3	8	3 172
708	RECREATION, CULTURE AND RELIGION	4 292	2 842	0	0	1 899	38	1 461	10 532
7081	Recreational and sporting services	605	686	0	0	573	3	292	2 159
7082	Cultural services	3 688	2 116	0	0	1 194	34	359	7 392
7083	Broadcasting and publishing services	0	0	0	0	127	0	0	127
7084	Religious and other community services	0	0	0	0	5	0	810	815
7085	R&D Recreation, culture and religion	0	41	0	0	0	0	0	41
7086	Recreation, culture and religion n.e.c.	0	0	0	0	0	0	0	0
709	EDUCATION	227 286	56 788	10	1 808	522	1 262	1 919	289 595
7091	Pre-primary and primary education	113 260	15 778	5	1 028	0	617	64	130 751
7092	Secondary education	84 375	13 887	3	780	0	407	24	99 475
7093	Post-secondary non-tertiary education	4 160	553	0	0	0	15	222	4 950
7094	Tertiary education	0	0	0	0	69	0	59	128
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	0	62	0	0	57	0	0	119
7098	Education n.e.c.	25 492	26 509	3	0	396	223	1 549	54 172

* 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	11 246	3 766	3	0	78	61	5 804	20 957
7101	Sickness and disability	349	120	0	0	0	0	517	986
7102	Old age	508	135	0	0	0	1	944	1 588
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	3 566	563	0	0	0	19	1 963	6 110
7105	Unemployment	0	0	0	0	27	0	0	27
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	1 855	487	0	0	0	4	922	3 269
7108	R&D Social protection	303	62	0	0	0	1	0	366
7109	Social protection n.e.c.	4 665	2 398	3	0	51	35	1 458	8 610

* 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				TOTAL (611 - 614)
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	
R million						
70	GENERAL GOVERNMENT SERVICES	34 256	0	4	890	35 151
701	GENERAL PUBLIC SERVICES	1 682	0	0	6	1 688
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	251	0	0	0	251
7012	Foreign economic aid	0	0	0	0	0
7013	General services	1 431	0	0	6	1 437
7014	Basic research	0	0	0	0	0
7015	R&D General public services	0	0	0	0	0
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	0	0	0	0	0
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.	0	0	0	0	0
703	PUBLIC ORDER AND SAFETY	506	0	0	0	506
7031	Police services	506	0	0	0	506
7032	Fire protection services	0	0	0	0	0
7033	Law courts	0	0	0	0	0
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	11 085	0	0	0	11 085
7041	General economic, commercial and labour affairs	574	0	0	0	574
7042	Agriculture, forestry, fishing and hunting	782	0	0	0	782
7043	Fuel and energy	0	0	0	0	0
7044	Mining, manufacturing and construction	0	0	0	0	0
7045	Transport	9 646	0	0	0	9 646
7046	Communication	0	0	0	0	0
7047	Other industries	37	0	0	0	37
7048	R&D Economic affairs	46	0	0	0	46
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	139	0	0	0	139
7051	Waste management	5	0	0	0	5
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	2	0	0	0	2
7054	Protection of biodiversity and landscape	133	0	0	0	133
7055	R&D Environmental protection	0	0	0	0	0
7056	Environmental protection n.e.c.	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	108	0	0	865	973
7061	Housing development	58	0	0	865	922
7062	Community development	50	0	0	0	50
7063	Water supply	0	0	0	0	0
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	9 526	0	0	0	9 526
7071	Medical products, appliances, and equipment	10	0	0	0	10
7072	Outpatient services	1 266	0	0	0	1 266
7073	Hospital services	5 252	0	0	0	5 252
7074	Public health services	2 666	0	0	0	2 666
7075	R&D Health	0	0	0	0	0
7076	Health n.e.c.	332	0	0	0	332
708	RECREATION, CULTURE AND RELIGION	658	0	4	0	662
7081	Recreational and sporting services	128	0	0	0	128
7082	Cultural services	530	0	4	0	534
7083	Broadcasting and publishing services	0	0	0	0	0
7084	Religious and other community services	0	0	0	0	0
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	0	0	0	0	0
709	EDUCATION	10 036	0	0	20	10 056
7091	Pre-primary and primary education	889	0	0	0	889
7092	Secondary education	694	0	0	0	694
7093	Post-secondary non-tertiary education	48	0	0	0	48
7094	Tertiary education	0	0	0	0	0
7095	Education not definable by level	0	0	0	0	0
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	0	0	0	0	0
7098	Education n.e.c.	8 404	0	0	20	8 424

* 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				TOTAL (611 - 614)
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	
R million						
710	SOCIAL PROTECTION	515	0	0	0	515
7101	Sickness and disability	9	0	0	0	9
7102	Old age	27	0	0	0	27
7103	Survivors	0	0	0	0	0
7104	Family and children	73	0	0	0	73
7105	Unemployment	0	0	0	0	0
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	48	0	0	0	48
7108	R&D Social protection	8	0	0	0	8
7109	Social protection n.e.c.	351	0	0	0	351

* 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	185
311	Fixed assets	181
312	Inventories	0
313	Valuables	0
314	Non-produced assets	4

* 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	0
331	Domestic	0
332	Foreign	0

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

Annexure A – Expenditure cash flows for operating activities and purchases of non-financial assets (economically classified) of the individual provincial governments for the 2021/2022 and 2022/2023 fiscal years¹

GFS 2014 code	Economic classification by province	2021/2022 ²	2022/2023	Difference between 2021/2022 and 2022/2023	% change between 2021/2022 and 2022/2023
		R million			
21	Total compensation of employees	416 192	428 827	12 635	3,0
	Eastern Cape	56 217	57 108	891	1,6
	Free State	25 192	26 225	1 033	4,1
	Gauteng	83 814	86 569	2 755	3,3
	KwaZulu-Natal	88 855	91 446	2 591	2,9
	Limpopo	49 075	50 508	1 433	2,9
	Mpumalanga	32 772	33 924	1 152	3,5
	North West	29 547	30 264	717	2,4
	Northern Cape	11 228	11 480	252	2,2
	Western Cape	39 493	41 302	1 809	4,6
22	Total purchases of goods and services	162 470	175 368	12 898	7,9
	Eastern Cape	18 609	20 480	1 871	10,1
	Free State	8 751	9 812	1 061	12,1
	Gauteng	36 660	39 332	2 672	7,3
	KwaZulu-Natal	31 493	35 073	3 580	11,4
	Limpopo	16 173	16 735	562	3,5
	Mpumalanga	13 539	14 155	616	4,5
	North West	11 561	12 674	1 113	9,6
	Northern Cape	5 784	5 919	135	2,3
	Western Cape	19 899	21 187	1 288	6,5
24	Total interest	111	143	32	28,8
	Eastern Cape	6	41	35	583,3
	Free State	13	19	6	46,2
	Gauteng	65	40	-25	-38,5
	KwaZulu-Natal	2	9	7	350,0
	Limpopo	0	0	0	-
	Mpumalanga	1	0	-1	-100,0
	North West	9	17	8	88,9
	Northern Cape	14	17	3	21,4
	Western Cape	0	0	0	-
25	Total subsidies	9 552	10 139	587	6,1
	Eastern Cape	570	653	83	14,6
	Free State	419	419	0	0,0
	Gauteng	3 387	3 275	-112	-3,3
	KwaZulu-Natal	1 493	1 744	251	16,8
	Limpopo	850	974	124	14,6
	Mpumalanga	774	774	0	0,0
	North West	721	931	210	29,1
	Northern Cape	75	97	22	29,3
	Western Cape	1 263	1 271	8	0,6
26	Total grants	17 675	18 228	553	3,1
	Eastern Cape	1 826	1 754	-72	-3,9
	Free State	268	237	-31	-11,6
	Gauteng	5 092	5 205	113	2,2
	KwaZulu-Natal	3 838	3 791	-47	-1,2
	Limpopo	2 821	3 127	306	10,8
	Mpumalanga	577	625	48	8,3
	North West	717	681	-36	-5,0
	Northern Cape	174	181	7	4,0
	Western Cape	2 362	2 627	265	11,2

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.

Annexure A – Expenditure cash flows for operating activities and purchases of non-financial assets (economically classified) of the individual provincial governments for the 2021/2022 and 2022/2023 fiscal years¹ (concluded)

GFS 2014 code	Economic classification by province	2021/2022 ²	2022/2023	Difference between 2021/2022 and 2022/2023	% change between 2021/2022 and 2022/2023
		R million			
27	Total social benefits	2 803	2 370	-433	-15,4
	Eastern Cape	541	437	-104	-19,2
	Free State	134	117	-17	-12,7
	Gauteng	353	361	8	2,3
	KwaZulu-Natal	446	414	-32	-7,2
	Limpopo	597	464	-133	-22,3
	Mpumalanga	222	177	-45	-20,3
	North West	193	150	-43	-22,3
	Northern Cape	76	55	-21	-27,6
	Western Cape	241	195	-46	-19,1
28	Total other payments	36 388	36 497	109	0,3
	Eastern Cape	4 124	4 230	106	2,6
	Free State	2 947	1 859	-1 088	-36,9
	Gauteng	9 169	10 157	988	10,8
	KwaZulu-Natal	6 332	5 944	-388	-6,1
	Limpopo	2 061	2 088	27	1,3
	Mpumalanga	2 859	3 175	316	11,1
	North West	2 432	2 793	361	14,8
	Northern Cape	1 121	1 135	14	1,2
	Western Cape	5 341	5 115	-226	-4,2
61	Total purchases of non-financial assets	33 974	35 151	1 177	3,5
	Eastern Cape	3 632	4 239	607	16,7
	Free State	1 889	2 040	151	8,0
	Gauteng	5 616	5 560	-56	-1,0
	KwaZulu-Natal	8 742	7 224	-1 518	-17,4
	Limpopo	1 935	2 603	668	34,5
	Mpumalanga	4 218	3 899	-319	-7,6
	North West	2 079	2 444	365	17,6
	Northern Cape	1 151	1 328	177	15,4
	Western Cape	4 712	5 814	1 102	23,4
	Total provincial government expenditure	679 164	706 722	27 558	4,1
	Eastern Cape	85 526	88 943	3 417	4,0
	Free State	39 613	40 727	1 114	2,8
	Gauteng	144 157	150 501	6 344	4,4
	KwaZulu-Natal	141 201	145 646	4 445	3,1
	Limpopo	73 512	76 500	2 988	4,1
	Mpumalanga	54 961	56 729	1 768	3,2
	North West	47 260	49 955	2 695	5,7
	Northern Cape	19 623	20 211	588	3,0
	Western Cape	73 313	77 511	4 198	5,7

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.

Annexure B – Expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of the individual provincial governments for the 2021/2022 and 2022/2023 fiscal years¹

GFS 2014 code	Functional classification by province	2021/2022 ²	2022/2023	Difference between 2021/2022 and 2022/2023	% change between 2021/2022 and 2022/2023
		R million			
701	Total general public services	33 045	35 037	1 992	6,0
	Eastern Cape	4 957	5 269	312	6,3
	Free State	2 990	3 198	208	7,0
	Gauteng	6 831	7 264	433	6,3
	KwaZulu-Natal	4 265	4 358	93	2,2
	Limpopo	2 582	2 734	152	5,9
	Mpumalanga	2 466	2 883	417	16,9
	North West	2 878	3 140	262	9,1
	Northern Cape	1 199	1 350	151	12,6
	Western Cape	4 877	4 840	-37	-0,8
703	Total public order and safety	7 644	8 419	775	10,1
	Eastern Cape	547	577	30	5,5
	Free State	593	493	-100	-16,9
	Gauteng	906	1 188	282	31,1
	KwaZulu-Natal	1 053	1 235	182	17,3
	Limpopo	1 292	1 296	4	0,3
	Mpumalanga	1 261	1 450	189	15,0
	North West	803	702	-101	-12,6
	Northern Cape	199	228	29	14,6
	Western Cape	989	1 250	261	26,4
704	Total economic affairs	62 713	65 980	3 267	5,2
	Eastern Cape	7 305	7 642	337	4,6
	Free State	3 249	3 298	49	1,5
	Gauteng	9 921	9 891	-30	-0,3
	KwaZulu-Natal	15 130	16 042	912	6,0
	Limpopo	6 438	6 635	197	3,1
	Mpumalanga	6 344	6 365	21	0,3
	North West	4 185	5 564	1 379	33,0
	Northern Cape	2 659	2 529	-130	-4,9
	Western Cape	7 480	8 013	533	7,1
705	Total environmental protection	4 461	4 628	167	3,7
	Eastern Cape	504	512	8	1,6
	Free State	324	343	19	5,9
	Gauteng	439	486	47	10,7
	KwaZulu-Natal	1 335	1 365	30	2,2
	Limpopo	609	646	37	6,1
	Mpumalanga	192	204	12	6,3
	North West	376	369	-7	-1,9
	Northern Cape	119	131	12	10,1
	Western Cape	562	571	9	1,6
706	Total housing and community amenities	21 261	22 758	1 497	7,0
	Eastern Cape	2 671	2 624	-47	-1,8
	Free State	1 317	610	-707	-53,7
	Gauteng	5 594	6 440	846	15,1
	KwaZulu-Natal	4 278	4 593	315	7,4
	Limpopo	975	1 415	440	45,1
	Mpumalanga	1 623	1 937	314	19,3
	North West	1 783	2 095	312	17,5
	Northern Cape	617	664	47	7,6
	Western Cape	2 404	2 381	-23	-1,0

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.

Annexure B – Expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of the individual provincial governments for the 2021/2022 and 2022/2023 fiscal years¹ (concluded)

GFS 2014 code	Functional classification by province	2021/2022 ²	2022/2023	Difference between 2021/2022 and 2022/2023	% change between 2021/2022 and 2022/2023
		R million			
707	Total health	231 843	237 583	5 740	2,5
	Eastern Cape	27 028	27 229	201	0,7
	Free State	11 969	12 883	914	7,6
	Gauteng	56 413	58 009	1 596	2,8
	KwaZulu-Natal	49 324	50 221	897	1,8
	Limpopo	22 484	22 865	381	1,7
	Mpumalanga	16 117	16 534	417	2,6
	North West	15 119	15 512	393	2,6
	Northern Cape	5 760	5 729	-31	-0,5
	Western Cape	27 629	28 601	972	3,5
708	Total recreation, culture and religion	10 394	11 195	801	7,7
	Eastern Cape	1 678	1 712	34	2,0
	Free State	886	966	80	9,0
	Gauteng	1 012	1 154	142	14,0
	KwaZulu-Natal	2 436	2 631	195	8,0
	Limpopo	1 174	1 298	124	10,6
	Mpumalanga	949	937	-12	-1,3
	North West	838	1 021	183	21,8
	Northern Cape	502	530	28	5,6
Western Cape	919	946	27	2,9	
709	Total education	283 293	299 651	16 358	5,8
	Eastern Cape	37 618	40 596	2 978	7,9
	Free State	16 762	17 704	942	5,6
	Gauteng	56 940	60 556	3 616	6,4
	KwaZulu-Natal	59 448	61 779	2 331	3,9
	Limpopo	35 706	37 721	2 015	5,6
	Mpumalanga	23 933	24 740	807	3,4
	North West	19 570	19 900	330	1,7
	Northern Cape	7 619	8 151	532	7,0
Western Cape	25 699	28 506	2 807	10,9	
710	Total social protection	24 511	21 472	-3 039	-12,4
	Eastern Cape	3 218	2 782	-436	-13,5
	Free State	1 523	1 232	-291	-19,1
	Gauteng	6 101	5 512	-589	-9,7
	KwaZulu-Natal	3 932	3 422	-510	-13,0
	Limpopo	2 252	1 890	-362	-16,1
	Mpumalanga	2 074	1 680	-394	-19,0
	North West	1 708	1 651	-57	-3,3
	Northern Cape	948	900	-48	-5,1
Western Cape	2 754	2 404	-350	-12,7	
	Total provincial government expenditure	679 164	706 722	27 558	4,1
	Eastern Cape	85 526	88 943	3 417	4,0
	Free State	39 613	40 727	1 114	2,8
	Gauteng	144 157	150 501	6 344	4,4
	KwaZulu-Natal	141 201	145 646	4 445	3,1
	Limpopo	73 512	76 500	2 988	4,1
	Mpumalanga	54 961	56 729	1 768	3,2
	North West	47 260	49 955	2 695	5,7
	Northern Cape	19 623	20 211	588	3,0
Western Cape	73 313	77 511	4 198	5,7	

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.

Annexure C: Information on disaggregated tables is available on the Stats SA website: <http://www.statssa.gov.za/?s=P9121&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 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 sources and uses of cash from the provincial revenue fund and donor funds for the 2022/2023 fiscal year based on the GFSM 2014 methodology. The provincial revenue fund refers to the votes of the provincial government departments as well as fixed statutory appropriations and standing appropriations. Donor funds consist mainly of donations from foreign governments and international organisations.

Disaggregated data

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

Methodology

Provincial government 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 provincial government departments and the rest of the economy.

Scope of the financial statistics of provincial government

The cash payment transactions of the following provincial governments (2022/2023 reporting departments) have been classified economically and functionally:

- 1) Eastern Cape
- 2) Free State
- 3) Gauteng
- 4) KwaZulu-Natal
- 5) Limpopo
- 6) Mpumalanga
- 7) North West
- 8) Northern Cape
- 9) Western Cape

These nine provinces comprised 120 departments for the 2022/2023 fiscal year.

Eastern Cape (14 departments)

- 1) Community Safety
- 2) Cooperative Governance and Traditional Affairs
- 3) Economic Development, Environmental Affairs and Tourism
- 4) Education
- 5) Health
- 6) Human Settlements
- 7) Office of the Premier
- 8) Provincial Legislature
- 9) Provincial Treasury
- 10) Public Works and Infrastructure
- 11) Rural Development and Agrarian Reform
- 12) Social Development
- 13) Sport, Recreation, Arts and Culture
- 14) Transport

Free State (13 departments)

- 15) Agriculture and Rural Development
- 16) Community Safety, Roads and Transport
- 17) Cooperative Governance and Traditional Affairs
- 18) Economic, Small Business Development, Tourism and Environmental Affairs
- 19) Education
- 20) Health
- 21) Human Settlements
- 22) Office of the Premier
- 23) Provincial Legislature
- 24) Provincial Treasury

- 25) Public Works and Infrastructure
- 26) Social Development
- 27) Sport, Arts, Culture and Recreation

Gauteng (15 departments)

- 28) Agriculture, Rural Development and Environment
- 29) Community Safety
- 30) Cooperative Governance and Traditional Affairs
- 31) e-Government
- 32) Economic Development
- 33) Education
- 34) Health
- 35) Human Settlements
- 36) Infrastructure Development
- 37) Office of the Premier
- 38) Provincial Legislature
- 39) Provincial Treasury
- 40) Roads and Transport
- 41) Social Development
- 42) Sport, Arts, Culture and Recreation

KwaZulu-Natal (14 departments)

- 43) Agriculture, Rural Development and Environment
- 44) Community Safety
- 45) Cooperative Governance and Traditional Affairs
- 46) Economic Development, Tourism and Environmental Affairs
- 47) Education
- 48) Health
- 49) Human Settlements
- 50) Office of the Premier
- 51) Provincial Legislature
- 52) Provincial Treasury
- 53) Public Works
- 54) Social Development
- 55) Sport, Arts and Culture
- 56) Transport

Limpopo (12 departments)

- 57) Agriculture and Rural Development
- 58) Cooperative Governance, Human Settlement and Traditional Affairs
- 59) Economic Development, Environmental and Tourism
- 60) Education
- 61) Health
- 62) Office of the Premier
- 63) Provincial Legislature
- 64) Provincial Treasury
- 65) Public Works, Roads and Infrastructure
- 66) Social Development
- 67) Sports, Arts and Culture
- 68) Transport and Community Safety

Mpumalanga (13 departments)

- 69) Agriculture, Rural Development, Land and Environmental Affairs
- 70) Cooperative Governance, Human Settlement and Traditional Affairs
- 71) Co-operative Governance and Traditional Affairs
- 72) Culture, Sport and Recreation

- 73) Economic Development and Tourism
- 74) Education
- 75) Health
- 76) Human Settlements
- 77) Office of the Premier
- 78) Provincial Legislature
- 79) Provincial Treasury
- 80) Public Works, Roads and Transport
- 81) Social Development

North West (13 departments)

- 82) Agriculture and Rural Development
- 83) Arts, Culture, Sports and Recreation
- 84) Community Safety and Transport Management
- 85) Cooperative Governance and Traditional Affairs
- 86) Economic Development Environment Conservation and Tourism
- 87) Education
- 88) Health
- 89) Human Settlements
- 90) Office of the Premier
- 91) Provincial Legislature
- 92) Provincial Treasury
- 93) Public Works and Roads
- 94) Social Development

Northern Cape (12 departments)

- 95) Agriculture, Environmental Affairs, Rural Development and Land Reform
- 96) Cooperative Governance, Human Settlement and Traditional Affairs
- 97) Economic Development and Tourism
- 98) Education
- 99) Health
- 100) Office of the Premier
- 101) Provincial Legislature
- 102) Provincial Treasury
- 103) Roads and Public Works
- 104) Social Development
- 105) Sports, Arts and Culture
- 106) Transport, Safety and Liaison

Western Cape (14 departments)

- 107) Agriculture
- 108) Community Safety
- 109) Cultural Affairs and Sport
- 110) Economic Development and Tourism
- 111) Education
- 112) Environmental Affairs and Development Planning
- 113) Health
- 114) Human Settlements
- 115) Local Government
- 116) Provincial Parliament
- 117) Provincial Treasury
- 118) Social Development
- 119) The Premier
- 120) Transport and Public Works

Classifications **Economic and functional classifications**

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

Economic classification

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

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

- **Revenue cash flows**

Taxes
Social contributions
Grants
Other receipts

- **Expense cash flows**

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

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

Fixed assets
Inventories
Valuables
Non-produced assets

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

Fixed assets
Inventories
Valuables
Non-produced assets

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

Domestic
Foreign

- **Net incurrence of liabilities**

Domestic
Foreign

Functional classification

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

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

- **General public services**

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

- **Defence**

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

- **Public order and safety**

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

- **Economic affairs**

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

- **Environmental protection**

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

- **Housing and community amenities**

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

- **Health**

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

- **Recreation, culture and religion**

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

- **Education**

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

- **Social protection**

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

Individual and collective services

The disaggregated data (Tables 1 to 8) also include tables in which government consumption expenditure is split into individual and collective services (see Table 7 as listed in Annexure C, page 27). These categories are recommended by the 2008 System of National Accounts (SNA).

Subsidies on products and subsidies on production

The breakdown of subsidies into subsidies on products and subsidies on production is provided (see Table 8 as listed in Annexure C, page 27). These categories are recommended by the 2008 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>Two departments from 2021/2022 merged in 2022/2023 and reduced the overall scope from 121 to 120: KwaZulu-Natal Arts and Culture and KwaZulu-Natal Sport and Recreation merged to become KwaZulu-Natal Sport, Arts and Culture.</p>
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 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 fiscal year (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 the general government in statistical releases:

P0441	<i>Gross domestic product;</i>
P9101	<i>Capital expenditure by the public sector;</i>
P9102	<i>Financial statistics of extra-budgetary accounts and funds;</i>
P9103.1	<i>Financial statistics of higher education institutions;</i>
P9114	<i>Financial census of municipalities;</i>
P9119.3	<i>Financial statistics of national government; and</i>
P9119.4	<i>Financial statistics of consolidated general government.</i>

Symbols and abbreviations

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
SA	South Africa
SARB	South African Reserve Bank
SNA	System of National Accounts, 2008
Stats SA	Statistics South Africa
-	Changes from a zero in the preceding period cannot be calculated as a percentage

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. 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 National Qualifications Framework Act, 2008 (Act No. 67 of 2008).
Higher education institutions	Institution that provides learning programmes on a full-time, part-time or distance basis, and which is established, deemed to be established or declared as a public higher education institution or registered or conditionally registered as a private higher education institution under the Higher Education Act, 1997 (Act No. 101 of 1997).
Households	Individuals or a small group of persons who share the same living accommodation, pool some or all of their income and wealth, and consume certain types of goods and services collectively.
Individual services	Community and social services rendered to individuals or a small group of persons. Context: such as education, health and welfare.
Information, computer, and telecommunications	Consists of devices using electronic controls and also the electronic components forming part of these devices. Examples are products that form part of computing machinery and parts and accessories thereof, television and radio transmitters, television, video, 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	Unit of government in the third sphere responsible for local government and for the provision of government service 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 corporation that produces goods and/or non-financial services for the market. Context: Public non-financial corporations in South Africa include all corporations, quasi-corporations, and non-profit institutions (NPIs) principally engaged in financial intermediation or in auxiliary financial activities closely related to financial intermediation.
Non-produced assets	Assets needed for production that have not themselves been produced. Context: Land, sub-soil assets, mineral resources and certain intangible assets.
Non-profit institutions serving households	NPIs which are not financed and controlled by government and which provide goods or services to households free or at prices that are not economically significant.
Other economic flows	Changes in the volume or value of assets or liabilities that do not result from transactions.
Other structures	Structures other than buildings. Included are the following: highways, streets, roads, bridges, elevated highways, tunnels, railways, subways, airfield runways, sewers, waterways, harbours, dams, other waterworks, shafts, tunnels, other structures associated with mining 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.

Technical enquiries

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

Costa Doukas Telephone number: (012) 310 8628
Email: CostaD@statssa.gov.za

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Forthcoming issues	Expected release date
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Financial statistics of provincial government for 2023/2024	September 2025
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General enquiries

User information services	Telephone number: (012) 310 8600 Email: info@statssa.gov.za
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Postal address	Private Bag X44, Pretoria, 0001
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