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## **STATISTICAL RELEASE**

### **P9102**

# **Financial statistics of extra-budgetary accounts and funds**

**2023/2024**

Transactions of expense cash flows previously recorded under "Other payments" have been reclassified as "Social benefits" due to a change in methodology. This reclassification has been applied from the 2022/2023 data onward and is reflected in the time series. Users should take this adjustment into account when analysing trends or making comparisons across periods.

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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 and provincial extra-budgetary accounts and funds amounted to a cash deficit of R9 983 million for the 2023/2024 fiscal year.**

The revenue cash flows from operating activities amounted to R412 489 million and the expense cash flows amounted to R332 006 million, resulting in a net cash inflow from operating activities of R80 483 million for the 2023/2024 fiscal year ended 31 March 2024. The net cash outflow from transactions in non-financial assets amounted to R47 334 million for the 2023/2024 fiscal year. The net acquisition of financial assets other than cash amounted to a cash outflow of R30 116 million for the 2023/2024 fiscal year. The net incurrence of liabilities amounted to a cash outflow of R13 016 million. This resulted in a net cash outflow of R43 132 million from financing activities for the 2023/2024 fiscal year. The total net change in the stock of cash of the extra-budgetary accounts and funds amounted to a net cash deficit of R9 983 million (see Table A, p. 5).

The largest contributor to the total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of R379 557 million from the national and provincial extra-budgetary accounts and funds for the 2023/2024 fiscal year was economic affairs (R122 307 million or 32,2%), followed by social protection (R85 474 million or 22,5%), general public services (R59 072 million or 15,6%), education (R47 934 million or 12,6%), health (R20 457 million or 5,4%) and housing and community amenities (R19 141 million or 5,0%). The smallest contributors were recreation, culture and religion (R8 163 million or 2,2%), environmental protection (R7 711 million or 2,0%), public order and safety (R7 681 million or 2,0%) and defence (R1 618 million or 0,4%) (see Table C, p. 11 and Figure 2, p. 12).

## **Revenue cash flows from operating activities, the expense cash flows for operating activities and net cash flows from investment in non-financial assets by economic classification for the fiscal years 2022/2023 and 2023/2024**

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

The revenue cash flows from operating activities increased by R2 752 million from R409 737 million in 2022/2023 to R412 489 million in 2023/2024. The increase was mainly attributed to an increase in other receipts.

The increase of R12 298 million in other receipts from R117 032 million in 2022/2023 to R129 330 million in 2023/2024 was mainly due to increases in cash received for interest income by the Compensation Fund and the South African National Roads Agency Limited, and an increase in sales of goods and services by the National Health Laboratory Service.

The increase of R1 312 million in social contributions from R32 097 million in 2022/2023 to R33 409 million in 2023/2024 was mainly due to increases in contributions received by the Unemployment Insurance Fund and the Compensation Fund.

There was an increase of R216 million in taxes collected from R52 470 million in 2022/2023 to R52 686 million in 2023/2024. The increase was mainly due to increases in gambling taxes received by the National Lottery Distribution Trust Fund, fuel levies collected by the Road Accident Fund, and levies collected from financial institutions by the Financial Sector Conduct Authority.

The decrease of R11 073 million in grants received from R208 138 million in 2022/2023 to R197 065 million in 2023/2024 was mainly due to decreases in transfers received by the South African National Roads Agency Limited from the Department of Transport, transfers to the Gauteng Partnership Fund from the Gauteng Department of Housing, and transfers received by the Independent Communications Authority of South Africa from the Department of Communications and Digital Technologies.

Expense cash flows for operating activities increased by R23 657 million from R308 349 million in 2022/2023 to R332 006 million in 2023/2024, which was mainly due to increases in purchases of goods and services and compensation of employees.

The increase of R16 336 million in purchases of goods and services from R110 010 million in 2022/2023 to R126 346 million in 2023/2024 was mainly due to increases in cash payments for goods and services by the Passenger Rail Agency of South Africa, the National Skills Fund and the South African National Roads Agency Limited.

The increase of R6 832 million in compensation of employees from R69 310 million in 2022/2023 to R76 142 million in 2023/2024 was mainly due to increases in compensation of employees by the South African Revenue Service, the Passenger Rail Agency of South Africa and the inclusion of the Border Management Authority for the first time.

The increase of R1 555 million in other payments from R8 351 million in 2022/2023 to R9 906 million in 2023/2024 was mainly due to increases in cash surrendered to the National Revenue Fund by the Government Printing Works and the Social Housing Regulatory Authority, and to the Provincial Revenue Fund by the Gauteng Partnership Fund.

The decrease of R497 million in interest paid from R5 268 million in 2022/2023 to R4 771 million in 2023/2024 was mainly due to decreases in interest payments by the South African National Roads Agency Limited, the Passenger Rail Agency of South Africa and the Road Accident Fund.

The decrease of R375 million in social benefits from R111 062 million in 2022/2023 to R110 687 million in 2023/2024 was mainly due to lower claims paid to households by the Road Accident Fund and the Unemployment Insurance Fund.

The decrease of R185 million in grants paid from R982 million in 2022/2023 to R797 million in 2023/2024 was mainly due to decreases in transfer payments by the Financial Sector Conduct Authority, the African Renaissance and International Co-operation Fund and the National Economic Development and Labour Council.

The decrease of R10 million in subsidies from R3 367 million in 2022/2023 to R3 357 million in 2023/2024 was due to decreases in subsidies paid by the Gautrain Management Agency, the Agribusiness Development Agency Trust and the Gauteng Growth and Development Agency.

The net cash outflow from investment in non-financial assets increased by R10 427 million from R36 907 million in 2022/2023 to R47 334 million in 2023/2024. The increase was mainly due to increases in capital expenditure on transport equipment by the Passenger Rail Agency of South Africa, cash payments for road construction by the South African National Roads Agency Limited, and cash payments for information, computer, and telecommunications (ICT) equipment by the State Information Technology Agency SOC Ltd.

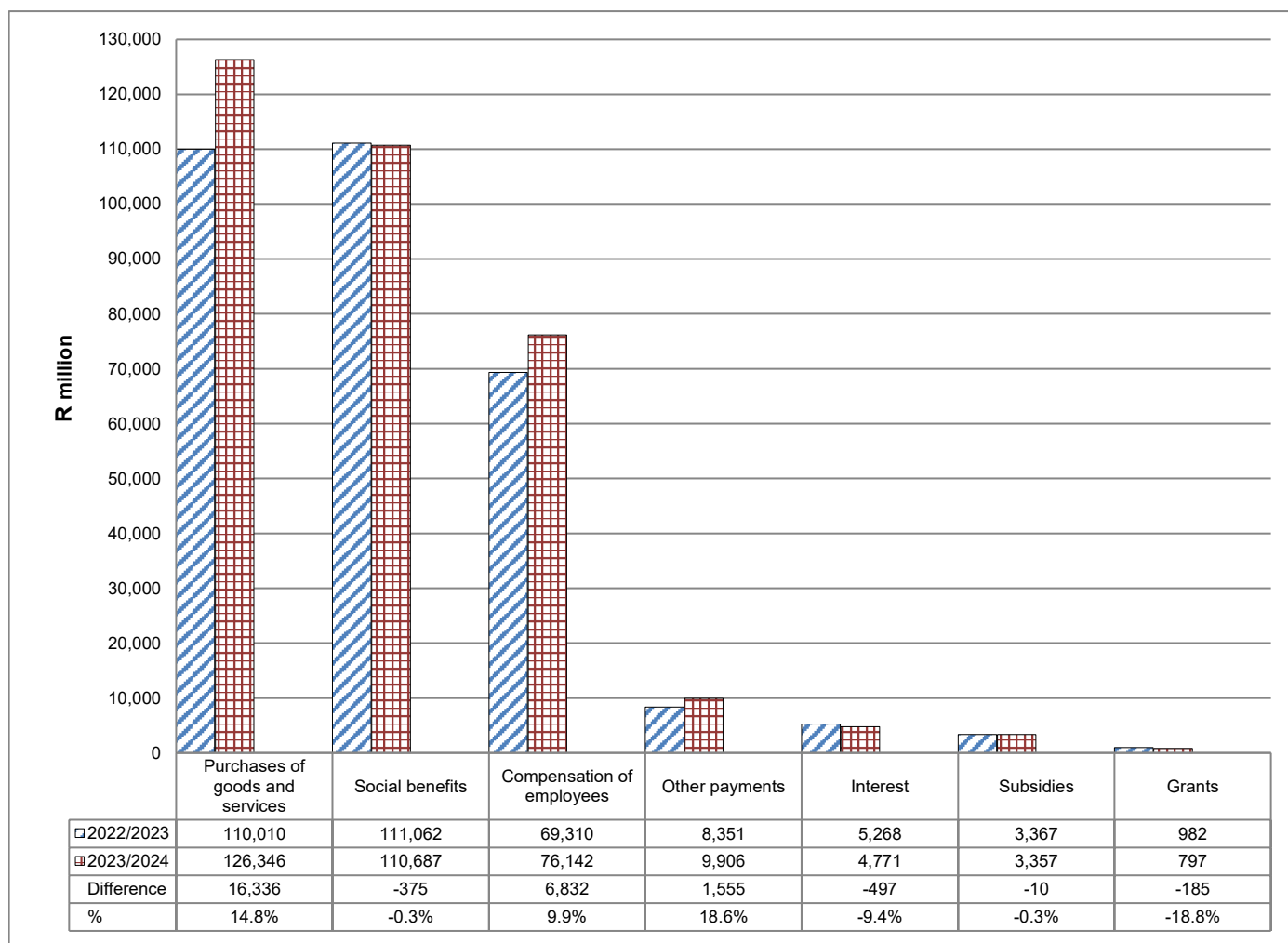
**Table A – Economic classification of statement of sources and uses of cash of extra-budgetary accounts and funds for the 2022/2023 and 2023/2024 fiscal years (summary)<sup>1</sup>**

GFS 2014 code	Economic classification of sources and uses of cash	2022/2023 <sup>2</sup>	2023/2024	Difference between 2022/2023 and 2023/2024
		R million		
	<b>Cash flows from operating activities:</b>			
	<b>Revenue cash flows</b> <b>a</b>	<b>409 737</b>	<b>412 489</b>	<b>2 752</b>
11	Taxes	52 470	52 686	216
12	Social contributions	32 097	33 409	1 312
13	Grants	208 138	197 065	-11 073
14	Other receipts	117 032	129 330	12 298
	<b>Expense cash flows</b> <b>b</b>	<b>308 349</b>	<b>332 006</b>	<b>23 657</b>
21	Compensation of employees	69 310	76 142	6 832
22	Purchases of goods and services	110 010	126 346	16 336
24	Interest	5 268	4 771	-497
25	Subsidies	3 367	3 357	-10
26	Grants	982	797	-185
27	Social benefits	111 062	110 687	-375
28	Other payments	8 351	9 906	1 555
	<i>Net cash flow from operating activities: inflow / (outflow)</i> <b>(a-b) = c</b>	<b>101 388</b>	<b>80 483</b>	<b>-20 905</b>
	<b>Cash flows from transactions in non-financial assets:</b>			
	<b>Net cash outflow from investment in non-financial assets<sup>3</sup></b> <b>d</b>	<b>36 907</b>	<b>47 334</b>	<b>10 427</b>
611	Fixed assets	34 394	46 706	12 312
612	Inventories	0	0	0
613	Valuables	7	35	28
614	Non-produced assets	2 507	593	-1 914
	<i>Cash surplus / (deficit)</i> <b>(c-d) = e</b>	<b>64 481</b>	<b>33 149</b>	
	<b>Cash flows from financing activities:</b>			
	<b>Net acquisition of financial assets other than cash: outflow / (inflow)</b> <b>f</b>	<b>35 961</b>	<b>30 116</b>	
321	Domestic	37 097	32 981	
322	Foreign	-1 136	-2 866	
	<b>Net incurrence of liabilities: cash inflow / (outflow)</b> <b>g</b>	<b>-7 569</b>	<b>-13 016</b>	
331	Domestic	-7 569	-13 016	
332	Foreign	0	0	
	<i>Net cash flow from financing activities: inflow / (outflow)</i> <b>(g-f) = h</b>	<b>-43 530</b>	<b>-43 132</b>	
	<b>Net change in the stock of cash</b> <b>(e+h) = i</b>	<b>20 951</b>	<b>-9 983</b>	

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

<sup>2</sup> Some of the figures have been revised since the previous publication.

<sup>3</sup> The net cash outflow from investment in non-financial assets (R47 334 million) is equal to purchases of non-financial assets (R47 550 million) minus sales of non-financial assets (R216 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](http://www.statssa.gov.za).

**Figure 1 – Economic classification of expense cash flows for the 2022/2023\* and 2023/2024\*\* 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](http://www.statssa.gov.za).

Figure 1 shows the economic classification of expense cash flows for operating activities for the 2022/2023 and 2023/2024 fiscal years. In 2023/2024, the largest extra-budgetary accounts and funds cash payments was purchases of goods and services (R126 346 million), followed by social benefits (R110 687 million), compensation of employees (R76 142 million) and other payments (R9 906 million).

**Table B – Economic classification of cash outflows (purchases) from investment in non-financial assets for the 2022/2023 and 2023/2024 fiscal years (summary)<sup>1</sup>**

GFS 2014 code	Cash flows from transactions in non-financial assets	2022/2023²	2023/2024	Difference between 2022/2023 and 2023/2024
		R million		
61	Purchases of non-financial assets: (b+r+s+t) = a	37 106	47 550	10 444
611	Fixed assets: (c+d+i+q) = b	34 589	46 922	12 333
6111	Buildings and structures: c	17 693	23 508	5 815
61111	Dwellings	1	0	-1
61112	Buildings other than dwellings	5 053	4 632	-421
61113	Other structures	12 639	18 876	6 237
61114	Land improvements	0	0	0
6112	Machinery and equipment: (e+f) = d	15 984	22 152	6 168
61121	Transport equipment e	12 867	17 574	4 707
61122	Machinery and equipment other than transport equipment: (g+h) = f	3 118	4 578	1 460
611221	Information, computer and telecommunications equipment g	1 312	1 917	605
611222	Machinery and equipment not elsewhere classified: h	1 806	2 661	855
6112221	Office furniture (and domestic furniture)	221	207	-14
6112222	Other machinery and equipment	1 583	2 453	870
6112223	Books	2	0	-2
6113	Other fixed assets: (j+k) = i	911	1 262	351
61131	Cultivated biological resources: j	4	2	-2
611311	Animal resources yielding repeat products	4	2	-2
611312	Tree, crop, and plant resources yielding repeat products	0	0	0
61132	Intellectual property products: (l+m+n+o+p) = k	907	1 260	353
611321	Research and development l	0	0	0
611322	Mineral exploration and evaluation m	0	0	0
611323	Computer software and databases: n	902	1 254	352
6113231	Computer software	902	1 254	352
6113232	Databases	0	0	0
611324	Entertainment, literary, and artistic originals o	5	6	1
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	7	35	28
614	Non-produced assets t	2 511	594	-1 917

<sup>1</sup> The sum of the data may not necessarily add up to totals due to rounding-off of figures.<sup>2</sup> 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 2022/2023 and 2023/2024**

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) increased by R34 102 million from R345 455 million in 2022/2023 to R379 557 million in 2023/2024.

The increase of R16 685 million in cash payments for transport from R62 561 million in 2022/2023 to R79 246 million in 2023/2024 was mainly due to increased cash payments for operating and capital expenditure by the Passenger Rail Agency of South Africa, the South African National Roads Agency Limited and the Road Traffic Management Corporation.

The increase of R4 578 million in cash payments for general economic, commercial and labour affairs from R15 762 million in 2022/2023 to R20 340 million in 2023/2024 was mainly due to increased cash payments for operating expenditure by the National Skills Fund, the inclusion of the Tshwane Automotive Special Economic Zone for the first time and increased capital expenditure by the Richards Bay Industrial Development Zone Company (SOC) Ltd.

The increase of R2 124 million in cash payments for general services from R26 647 million in 2022/2023 to R28 771 million in 2023/2024 was mainly due to increased cash payments for operating expenditure by the Government Printing Works, the State Information Technology Agency SOC Ltd and the Local Government Sector Education and Training Authority.

The increase of R1 934 million in cash payments for health from R18 523 million in 2022/2023 to R20 457 million in 2023/2024 was mainly due to increased cash payments for operating expenditure by the National Health Laboratory Service, the South African Medical Research Council and the South African Health Products Regulatory Authority.

The increase of R1 417 million in cash payments for police from R1 181 million in 2022/2023 to R2 598 million in 2023/2024 was mainly due to increased cash payments for operating expenditure by the Financial Intelligence Centre and the Private Security Industry Regulatory Authority, and the inclusion of the Border Management Authority for the first time.

The increase of R1 384 million in cash payments for executive and legislative organs, financial and fiscal affairs and external affairs from R17 971 million in 2022/2023 to R19 355 million in 2023/2024 was mainly due to increased cash payments for operating expenditure by the South African Revenue Service, the Financial and Accounting Services Sector Education and Training Authority and the Financial and Fiscal Commission.

The increase of R987 million in cash payments for social protection from R84 487 million in 2022/2023 to R85 474 million in 2023/2024 was mainly due to increased cash payments for compensation of employees by the Compensation Fund and the Unemployment Insurance Fund, and increased cash payments for operating expenditure by the South African Social Security Agency.

The increase of R968 million in cash payments for general public services not elsewhere classified from R2 821 million in 2022/2023 to R3 789 million in 2023/2024 was mainly due to increased cash payments for operating expenditure by the Electoral Commission of South Africa, the Gauteng Infrastructure Financing Agency and the Municipal Demarcation Board.

The increase of R916 million in cash payments for education from R47 018 million in 2022/2023 to R47 934 million in 2023/2024 was mainly due to increased cash payments for social assistance by the National Student Financial Aid Scheme and increased cash payments for operating expenditure by the Education, Training, and Development Practices Sector Education and Training Authority and the South African Qualifications Authority.

The increase of R890 million in cash payments for recreation, culture and religion from R7 273 million in 2022/2023 to R8 163 million in 2023/2024 was mainly due to increased cash payments by the Represented Political Parties' Fund, the National Lottery Distribution Trust Fund and the Gauteng Gambling Board.

The increase of R882 million in cash payments for environmental protection from R6 829 million in 2022/2023 to R7 711 million in 2023/2024 was mainly due to increased cash payments for operating expenditure by the South African National Parks, the South African National Biodiversity Institute and the iSimangaliso Wetland Park Authority.

The increase of R676 million in cash payments for mining, manufacturing and construction from R5 848 million in 2022/2023 to R6 524 million in 2023/2024 was mainly due to increased cash payments for operating expenditure by the Manufacturing, Engineering and Related Services Sector Education and Training Authority, the Mining Qualifications Authority and the Chemical Industries Education and Training Authority.

The increase of R604 million in cash payments for law courts from R4 479 million in 2022/2023 to R5 083 million in 2023/2024 was mainly due to increased cash payments for operating expenditure by the Legal Aid South Africa and the Special Investigating Unit, and increased cash payments to beneficiaries by the Guardian's Fund.

The increase of R525 million in cash payments for research and development on economic affairs from R2 159 million in 2022/2023 to R2 684 million in 2023/2024 was mainly due to increased cash payments by the South African National Energy Development Institute, the Agricultural Research Council and the Council for Geoscience.

The increase of R237 million in cash payments for defence from R1 381 million in 2022/2023 to R1 618 million in 2023/2024 was due to increased cash payments for operating expenditure by the Armaments Corporation of South Africa.

The increase of R145 million in cash payments for communications from R2 284 million in 2022/2023 to R2 429 million in 2023/2024 was mainly due to increased cash payments for operating expenditure by the Universal Service and Access Fund and the National Electronic Media Institute of South Africa, and a cash surplus surrendered to the National Revenue Fund by the Universal Service and Access Agency of South Africa.

The increase of R142 million in cash payments for other industries from R5 621 million in 2022/2023 to R5 763 million in 2023/2024 was mainly due to increased cash payments by the Wholesale and Retail Sector Education and Training Authority, the Mpumalanga Tourism and Parks Agency and the Culture, Arts, Tourism, Hospitality and Sports Education and Training Authority.

The increase of R123 million in cash payments for agriculture, forestry, fishing and hunting from R4 109 million in 2022/2023 to R4 232 million in 2023/2024 was mainly due to increased cash payments by the Marine Living Resources Fund, the Agricultural Land Holdings Account and the Registration of Deeds Trading Account.

The increase of R101 million in cash payments for fuel and energy from R988 million in 2022/2023 to R1 089 million in 2023/2024 was mainly due to increased cash payments by the Energy and Water Sector Education and Training Authority, the National Nuclear Regulator and the National Energy Regulator of South Africa.

The increase of R84 million in cash payments for basic research from R7 033 million in 2022/2023 to R7 117 million in 2023/2024 was mainly due to increased cash payments by the National Research Foundation and the Academy of Science of South Africa.

The decrease of R1 162 million in cash payments for housing and community amenities from R20 303 million in 2022/2023 to R19 141 million in 2023/2024 was mainly due to decreased cash payments for capital expenditure by the Water Trading Entity and decreased cash payments to households by the KwaZulu-Natal Housing Fund and the National Home Builders Registration Council.

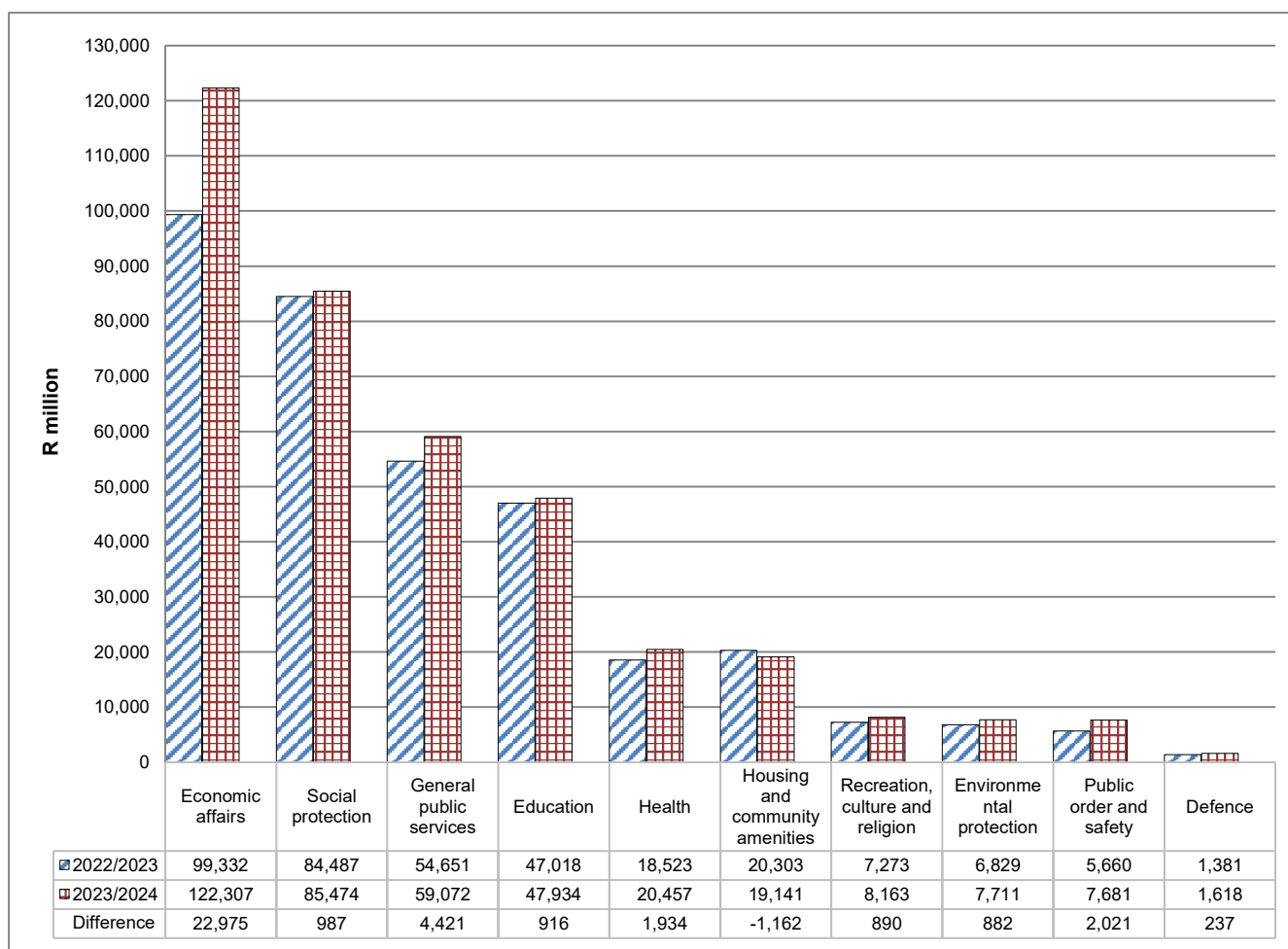
The decrease of R138 million in cash payments for foreign economic aid from R178 million in 2022/2023 to R40 million in 2023/2024 was due to decreased cash disbursements to international institutions by the African Renaissance and International Co-operation Fund.

**Table C – Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets for the 2022/2023 and 2023/2024 fiscal years (summary)<sup>1</sup>**

GFS 2014 code	Functional classification	2022/2023 <sup>2</sup>	2023/2024	Difference between 2022/2023 and 2023/2024	% of total cash payments 2023/2024
		R million			
<b>701</b>	<b>General public services a</b>	<b>54 651</b>	<b>59 072</b>	<b>4 421</b>	<b>15,6</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	17 971	19 355	1 384	5,1
7012	Foreign economic aid	178	40	-138	0,0
7013	General services	26 647	28 771	2 124	7,6
7014	Basic research	7 033	7 117	84	1,9
7015	R&D General public services	0	0	0	0,0
7016	General public services n.e.c. <sup>3</sup>	2 821	3 789	968	1,0
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
<b>702</b>	<b>Defence b</b>	<b>1 381</b>	<b>1 618</b>	<b>237</b>	<b>0,4</b>
<b>703</b>	<b>Public order and safety c</b>	<b>5 660</b>	<b>7 681</b>	<b>2 021</b>	<b>2,0</b>
7031	Police	1 181	2 598	1 417	0,7
7032	Fire protection services	0	0	0	0,0
7033	Law courts	4 479	5 083	604	1,3
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
<b>704</b>	<b>Economic affairs d</b>	<b>99 332</b>	<b>122 307</b>	<b>22 975</b>	<b>32,2</b>
7041	General economic, commercial and labour affairs	15 762	20 340	4 578	5,4
7042	Agriculture, forestry, fishing and hunting	4 109	4 232	123	1,1
7043	Fuel and energy	988	1 089	101	0,3
7044	Mining, manufacturing and construction	5 848	6 524	676	1,7
7045	Transport	62 561	79 246	16 685	20,9
7046	Communications	2 284	2 429	145	0,6
7047	Other industries	5 621	5 763	142	1,5
7048	R&D Economic affairs	2 159	2 684	525	0,7
7049	Economic affairs n.e.c.	0	0	0	0,0
<b>705</b>	<b>Environmental protection e</b>	<b>6 829</b>	<b>7 711</b>	<b>882</b>	<b>2,0</b>
<b>706</b>	<b>Housing and community amenities f</b>	<b>20 303</b>	<b>19 141</b>	<b>-1 162</b>	<b>5,0</b>
<b>707</b>	<b>Health g</b>	<b>18 523</b>	<b>20 457</b>	<b>1 934</b>	<b>5,4</b>
<b>708</b>	<b>Recreation, culture and religion h</b>	<b>7 273</b>	<b>8 163</b>	<b>890</b>	<b>2,2</b>
<b>709</b>	<b>Education i</b>	<b>47 018</b>	<b>47 934</b>	<b>916</b>	<b>12,6</b>
<b>710</b>	<b>Social protection j</b>	<b>84 487</b>	<b>85 474</b>	<b>987</b>	<b>22,5</b>
<b>70</b>	<b>Total extra-budgetary accounts and funds expenditure cash flows for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j) k</b>	<b>345 455</b>	<b>379 557</b>	<b>34 102</b>	<b>100,0</b>

<sup>1</sup> The sum of the data may not necessarily add up to totals due to rounding-off of figures.<sup>2</sup> Some of the figures have been revised since the previous publication.<sup>3</sup> n.e.c. not elsewhere classified.

**Figure 2 – Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets for the 2022/2023\* and 2023/2024\*\* 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](http://www.statssa.gov.za).

Figure 2 shows that the largest proportion of extra-budgetary accounts and funds spending according to functional classification for the 2023/2024 fiscal year was on economic affairs (R122 307 million), followed by social protection (R85 474 million), general public services (R59 072 million), education (R47 934 million), health (R20 457 million) and housing and community amenities (R19 141 million).

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

**Table 1 – Economic classification of revenue cash flows from operating activities for the 2023/2024\* fiscal year (summary)**

<b>GFS 2014 code</b>	<b>Economic classification</b>	<b>R million</b>
<b>1</b>	<b>Revenue cash flows</b>	<b>412 489</b>
11	Taxes	52 686
12	Social contributions	33 409
13	Grants	197 065
14	Other receipts	129 330

\* 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 2023/2024\* 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							
<b>70</b>	<b>GENERAL GOVERNMENT SERVICES</b>	<b>76 142</b>	<b>126 346</b>	<b>4 771</b>	<b>3 357</b>	<b>797</b>	<b>110 687</b>	<b>9 906</b>	<b>332 006</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>21 119</b>	<b>32 571</b>	<b>57</b>	<b>0</b>	<b>40</b>	<b>0</b>	<b>878</b>	<b>54 665</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	12 706	5 787	48	0	0	0	91	18 632
7012	Foreign economic aid	0	0	0	0	40	0	0	40
7013	General services	5 037	20 184	5	0	0	0	760	25 986
7014	Basic research	1 684	4 732	3	0	0	0	16	6 434
7015	R&D General public services	0	0	0	0	0	0	0	0
7016	General public services n.e.c.	1 692	1 868	1	0	0	0	11	3 572
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
<b>702</b>	<b>DEFENCE</b>	<b>1 175</b>	<b>367</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1 542</b>
7021	Military defence	0	0	0	0	0	0	0	0
7022	Civil defence	0	0	0	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0	0	0	0
7025	Defence n.e.c.	1 175	367	0	0	0	0	0	1 542
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>4 707</b>	<b>1 948</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>760</b>	<b>7 415</b>
7031	Police services	1 581	886	0	0	0	0	16	2 484
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	3 126	1 061	1	0	0	0	744	4 932
7034	Prisons	0	0	0	0	0	0	0	0
7035	R&D Public order and safety	0	0	0	0	0	0	0	0
7036	Public order and safety n.e.c.	0	0	0	0	0	0	0	0

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

**Table 2 – Economic and functional classification of expense cash flows for operating activities for the 2023/2024\* 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							
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>22 253</b>	<b>51 775</b>	<b>3 071</b>	<b>2 994</b>	<b>22</b>	<b>0</b>	<b>2 698</b>	<b>82 813</b>
7041	General economic, commercial and labour affairs	6 159	11 235	33	415	0	0	1 309	19 151
7042	Agriculture, forestry, fishing and hunting	1 361	2 017	3	60	0	0	228	3 669
7043	Fuel and energy	530	503	0	0	0	0	4	1 037
7044	Mining, manufacturing and construction	913	5 548	0	0	0	0	13	6 474
7045	Transport	10 092	25 633	3 032	2 511	0	0	875	42 143
7046	Communication	525	1 713	0	0	0	0	156	2 394
7047	Other industries	1 393	3 948	3	8	0	0	107	5 458
7048	R&D Economic affairs	1 280	1 179	0	0	22	0	7	2 487
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>3 840</b>	<b>2 905</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103</b>	<b>6 878</b>
7051	Waste management	42	12	0	0	0	0	0	55
7052	Waste water management	0	0	0	0	0	0	0	0
7053	Pollution abatement	0	0	0	0	0	0	0	0
7054	Protection of biodiversity and landscape	3 706	2 809	30	0	0	0	99	6 644
7055	R&D Environmental protection	92	84	0	0	0	0	3	180
7056	Environmental protection n.e.c.	0	0	0	0	0	0	0	0
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>3 368</b>	<b>10 465</b>	<b>1 312</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3 053</b>	<b>18 198</b>
7061	Housing development	945	1 522	0	0	0	0	3 048	5 515
7062	Community development	350	415	1	0	0	0	1	768
7063	Water supply	1 965	8 285	1 311	0	0	0	4	11 565
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	107	243	1	0	0	0	0	350
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 2023/2024\* 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							
<b>707</b>	<b>HEALTH</b>	<b>6 480</b>	<b>13 526</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51</b>	<b>20 058</b>
7071	Medical products, appliances, and equipment	140	5 179	0	0	0	0	0	5 319
7072	Outpatient services	0	0	0	0	0	0	0	0
7073	Hospital services	0	0	0	0	0	0	0	0
7074	Public health services	0	0	0	0	0	0	0	0
7075	R&D Health	5 621	7 380	0	0	0	0	23	13 023
7076	Health n.e.c.	718	967	1	0	0	0	28	1 715
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>2 536</b>	<b>2 481</b>	<b>15</b>	<b>363</b>	<b>509</b>	<b>0</b>	<b>1 956</b>	<b>7 860</b>
7081	Recreational and sporting services	973	824	1	0	509	0	845	3 152
7082	Cultural services	1 124	1 022	6	363	0	0	358	2 873
7083	Broadcasting and publishing services	170	157	0	0	0	0	63	391
7084	Religious and other community services	243	461	8	0	0	0	691	1 402
7085	R&D Recreation, culture and religion	0	0	0	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	27	15	0	0	0	0	0	42
<b>709</b>	<b>EDUCATION</b>	<b>837</b>	<b>1 657</b>	<b>1</b>	<b>0</b>	<b>227</b>	<b>45 167</b>	<b>5</b>	<b>47 893</b>
7091	Pre-primary and primary education	0	0	0	0	0	0	0	0
7092	Secondary education	0	0	0	0	0	0	0	0
7093	Post-secondary non-tertiary education	60	51	0	0	0	0	1	111
7094	Tertiary education	244	396	1	0	118	45 167	1	45 926
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	33	51	0	0	0	0	0	85
7098	Education n.e.c.	500	1 159	0	0	109	0	3	1 771

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

**Table 2 – Economic and functional classification of expense cash flows for operating activities for the 2023/2024\* 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							
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>9 827</b>	<b>8 653</b>	<b>282</b>	<b>0</b>	<b>0</b>	<b>65 520</b>	<b>401</b>	<b>84 683</b>
7101	Sickness and disability	1 473	1 400	2	0	0	4 789	0	7 664
7102	Old age	0	0	0	0	0	0	0	0
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	0	0	0	0	0	0	0	0
7105	Unemployment	1 688	1 724	0	0	0	15 631	0	19 042
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	148	63	0	0	0	0	84	295
7108	R&D Social protection	0	0	0	0	0	0	0	0
7109	Social protection n.e.c.	6 518	5 466	280	0	0	45 100	318	57 682

\* 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 2023/2024\* fiscal year (summary)**

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R million				
<b>70</b>	<b>GENERAL GOVERNMENT SERVICES</b>	<b>46 922</b>	<b>0</b>	<b>35</b>	<b>594</b>	<b>47 550</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>4 401</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>4 407</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	723	0	0	0	723
7012	Foreign economic aid	0	0	0	0	0
7013	General services	2 779	0	0	6	2 785
7014	Basic research	682	0	0	0	682
7015	R&D General public services	0	0	0	0	0
7016	General public services n.e.c.	217	0	0	0	217
7017	Public debt transactions	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0
<b>702</b>	<b>DEFENCE</b>	<b>76</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76</b>
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.	76	0	0	0	76
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>266</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>266</b>
7031	Police services	115	0	0	0	115
7032	Fire protection services	0	0	0	0	0
7033	Law courts	151	0	0	0	151
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 2023/2024\* fiscal year (summary) (continued)**

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R million				
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>38 971</b>	<b>0</b>	<b>0</b>	<b>523</b>	<b>39 494</b>
7041	General economic, commercial and labour affairs	1 099	0	0	90	1 189
7042	Agriculture, forestry, fishing and hunting	252	0	0	310	563
7043	Fuel and energy	52	0	0	0	52
7044	Mining, manufacturing and construction	49	0	0	0	49
7045	Transport	36 981	0	0	122	37 104
7046	Communication	35	0	0	0	35
7047	Other industries	306	0	0	0	306
7048	R&D Economic affairs	197	0	0	0	197
7049	Economic affairs n.e.c.	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>830</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>833</b>
7051	Waste management	5	0	0	0	5
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	0	0	0	0	0
7054	Protection of biodiversity and landscape	812	0	0	3	816
7055	R&D Environmental protection	13	0	0	0	13
7056	Environmental protection n.e.c.	0	0	0	0	0
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>892</b>	<b>0</b>	<b>0</b>	<b>51</b>	<b>943</b>
7061	Housing development	75	0	0	51	126
7062	Community development	22	0	0	0	22
7063	Water supply	792	0	0	0	792
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 2023/2024\* fiscal year (summary) (continued)**

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R million				
<b>707</b>	<b>HEALTH</b>	<b>399</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>399</b>
7071	Medical products, appliances, and equipment	6	0	0	0	6
7072	Outpatient services	0	0	0	0	0
7073	Hospital services	0	0	0	0	0
7074	Public health services	0	0	0	0	0
7075	R&D Health	371	0	0	0	371
7076	Health n.e.c.	22	0	0	0	22
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>258</b>	<b>0</b>	<b>34</b>	<b>11</b>	<b>303</b>
7081	Recreational and sporting services	110	0	0	11	120
7082	Cultural services	117	0	34	0	151
7083	Broadcasting and publishing services	6	0	0	0	6
7084	Religious and other community services	24	0	0	0	24
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	1	0	0	0	1
<b>709</b>	<b>EDUCATION</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40</b>
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	2	0	0	0	2
7094	Tertiary education	9	0	0	0	9
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	1	0	0	0	1
7098	Education n.e.c.	29	0	0	0	29

\* 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 2023/2024\* fiscal year (summary) (concluded)**

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R million				
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>790</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>790</b>
7101	Sickness and disability	91	0	0	0	91
7102	Old age	0	0	0	0	0
7103	Survivors	0	0	0	0	0
7104	Family and children	0	0	0	0	0
7105	Unemployment	215	0	0	0	215
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	3	0	0	0	3
7108	R&D Social protection	0	0	0	0	0
7109	Social protection n.e.c.	481	0	0	0	481

\* 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 2023/2024\* fiscal year (summary)**

GFS 2014 code	Economic classification	R million
<b>31</b>	<b>Sales of non-financial assets</b>	<b>216</b>
311	Fixed assets	216
312	Inventories	0
313	Valuables	0
314	Non-produced assets	0

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

**Table 5 – Economic classification of the net acquisition of financial assets other than cash for the 2023/2024\* fiscal year (summary)**

GFS 2014 code	Economic classification	R million
<b>32</b>	<b>Net acquisition of assets other than cash</b>	<b>30 116</b>
321	Domestic	32 981
322	Foreign	-2 866

\* 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 2023/2024\* fiscal year (summary)**

GFS 2014 code	Economic classification	R million
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>-13 016</b>
331	Domestic	-13 016
332	Foreign	0

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

**Annexure A:** Information on disaggregated tables is available on the Stats SA website:  
[http://www.statssa.gov.za/?s=P9102 &sitem=publications.](http://www.statssa.gov.za/?s=P9102&sitem=publications)

<b>Table 1</b>	Economic classification of revenue cash flows from operating activities for the 2023/2024 fiscal year
<b>Table 2</b>	Economic and functional classification of expense cash flows for operating activities for the 2023/2024 fiscal year
<b>Table 3</b>	Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 2023/2024 fiscal year
<b>Table 4</b>	Economic classification of cash inflows (sales) from investment in non-financial assets for the 2023/2024 fiscal year
<b>Table 5</b>	Economic classification of the net acquisition of financial assets other than cash for the 2023/2024 fiscal year
<b>Table 6</b>	Economic classification of the net incurrence of liabilities for the 2023/2024 fiscal year
<b>Table 7</b>	Economic and functional classification of expense cash flows for operating activities for the 2023/2024 fiscal year: Government consumption cash payments divided between individual and collective services
<b>Table 8</b>	Economic and functional classification of expense cash flows for operating activities for the 2023/2024 fiscal year: Subsidies paid divided between subsidies on products and subsidies on production



## Explanatory notes

### Introduction

This statistical release provides economic and functional classifications of transactions of extra-budgetary accounts and funds of the national and provincial governments for the 2023/2024 fiscal year based on the GFSM 2014 methodology.

National and provincial extra-budgetary accounts and funds consist of 260 institutions for the 2023/2024 fiscal year (see explanatory note, pp. 25 to 30, for the list of extra-budgetary accounts and funds used in this publication).

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

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

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

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

### Purpose of the statistical release

This statistical release provides financial statistics of cash transactions of extra-budgetary accounts and funds. Cash receipts and payments converted from an accrual basis of recording to cash basis of recording for operating activities and transactions in non-financial assets for the 2023/2024 fiscal year were classified economically and functionally.

### Methodology

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

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

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

### 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.

### Disaggregated data

Disaggregated data (Tables 1 to 8) are on the Stats SA website. [www.statssa.gov.za](http://www.statssa.gov.za).

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

The annual reports of 260 extra-budgetary accounts and funds for the 2023/2024 were collected.

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

**a) General public services**

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

**b) Defence**

- 26) Armaments Corporation of South Africa

**c) Public order and safety**

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

41) The South African Board for Sheriffs

**d) Economic affairs**

- 42) Agribusiness Development Agency Trust
- 43) Agricultural Land Holdings Account
- 44) Agriculture Sector Education and Training Authority
- 45) Agriculture Research Council
- 46) Agrément South Africa
- 47) Banking Sector Education and Training Authority
- 48) Brand South Africa
- 49) Cape Agency for Sustainable Integrated Development in Rural Areas
- 50) Chemical Industries Education and Training Authority
- 51) Coega Development Corporation
- 52) Commission for Conciliation, Mediation and Arbitration
- 53) Companies and Intellectual Property Registration Commission
- 54) Competition Commission
- 55) Competition Tribunal
- 56) Construction Education and Training Authority
- 57) Construction Industry Development Board
- 58) Co-operative Banks Development Agency
- 59) Council for Geoscience
- 60) Council for the Built Environment
- 61) Cross Border Road Transport Agency
- 62) Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority
- 63) Driving Licence Card Trading Account
- 64) Dube Trade Port Corporation
- 65) East London Industrial Development Zone
- 66) Eastern Cape Development Corporation
- 67) Eastern Cape Government Fleet Management Services
- 68) Eastern Cape Liquor Board
- 69) Eastern Cape Rural Development Agency
- 70) Eastern Cape Socio-Economic Consultative Council
- 71) Energy and Water Sector Education and Training Authority
- 72) Fibre Processing Manufacturing Sector Education and Training Authority
- 73) Financial Sector Conduct Authority
- 74) Food and Beverage Manufacturing Industry Sector Education and Training Authority
- 75) Forest Sector Charter Council
- 76) Free State Fleet Management Trading Entity
- 77) Gateway Airport Authority Limited
- 78) Gauteng Dinokeng Trading Entity
- 79) Gauteng Growth and Development Agency
- 80) Gauteng Enterprise Propeller
- 81) Gauteng Liquor Board
- 82) Gauteng Tourism Authority
- 83) Gautrain Management Agency
- 84) G-Fleet Management Trading Entity
- 85) Western Cape Government Motor Transport
- 86) Government Technical Advisory Centre
- 87) Independent Communications Authority of South Africa
- 88) Insurance Sector Education and Training Authority
- 89) International Trade Administration Commission of South Africa
- 90) Kalahari Kid Corporation
- 91) KwaZulu-Natal Growth Fund Trust

- 92) KwaZulu-Natal Liquor Authority
- 93) KwaZulu-Natal Tourism Authority
- 94) Limpopo Economic Development Agency
- 95) Limpopo Tourism
- 96) Manufacturing, Engineering and Related Services Sector Education and Training Authority
- 97) Marine Living Resources Fund
- 98) Mayibuye Transport Corporation
- 99) Media, Information and Communication Technologies Sector Education and Training Authority
- 100) Mine Health and Safety Council
- 101) Mining Qualifications Authority
- 102) Mpumalanga Tourism and Parks Agency
- 103) National Agricultural Marketing Council
- 104) National Consumer Commission
- 105) National Consumer Tribunal
- 106) National Credit Regulator
- 107) National Economic Development and Labour Council
- 108) National Electronic Media Institute of South Africa
- 109) National Energy Regulator of South Africa
- 110) National Metrology Institute of South Africa
- 111) National Nuclear Regulator
- 112) National Regulator for Compulsory Specifications
- 113) National Skills Fund
- 114) Northern Cape Economic Development, Trade and Investment Promotion Agency
- 115) Northern Cape Government Motor Transport
- 116) Northern Cape Liquor Board
- 117) Northern Cape Tourism Authority
- 118) Office of the Valuer-General
- 119) Passenger Rail Agency of South Africa
- 120) Perishable Products Export Control Board
- 121) Ports Regulator of South Africa
- 122) Productivity South Africa
- 123) Railway Safety Regulator
- 124) Registration of Deeds Trading Account
- 125) Richards Bay Industrial Development Zone
- 126) Roads Agency Limpopo
- 127) Road Traffic Infringement Agency
- 128) Road Traffic Management Corporation
- 129) Saldanha Bay Industrial Development Zone Company (SOC) Ltd
- 130) Services Sector Education and Training Authority
- 131) Sheltered Employment Factories
- 132) Small Enterprise Development Agency
- 133) South African Civil Aviation Authority
- 134) South African Diamond and Precious Metals Regulator
- 135) South African Maritime Safety Authority
- 136) South African National Accreditation System
- 137) South African National Energy Development Institute
- 138) South African National Roads Agency Limited
- 139) South African Tourism
- 140) South African Weather Service
- 141) Trade and Investment KwaZulu-Natal
- 142) Transport Education and Training Authority
- 143) Tshwane Automotive Special Economic Zone

- 144) Universal Service and Access Agency of South Africa
- 145) Universal Service and Access Fund
- 146) Western Cape Investment and Trade Promotion Agency
- 147) Western Cape Liquor Board
- 148) Wholesale and Retail Sector Education and Training Authority

**e) Environmental protection**

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

**f) Housing and community amenities**

- 160) Breede-Overberg Catchment Management Agency
- 161) Community Schemes Ombud Services
- 162) Gauteng Partnership Fund
- 163) Housing Development Agency
- 164) Independent Development Trust
- 165) Inkomati Catchment Management Agency
- 166) KwaZulu-Natal Housing Fund
- 167) National Home Builders Registration Council
- 168) Social Housing Regulatory Authority
- 169) Water Research Commission
- 170) Water Trading Entity

**g) Health**

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

**h) Recreation, culture and religion**

- 180) Afrikaanse Taalmuseum en Taalmonument
- 181) Amazwi South African Museum of Literature
- 182) Artscape Theatre Centre
- 183) Boxing South Africa
- 184) Business and Arts South Africa
- 185) Castle Control Board

- 186) Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities
- 187) Ditsong Museum of South Africa
- 188) Eastern Cape Gambling and Betting Board
- 189) Eastern Cape Provincial Arts and Culture Council
- 190) Engelenburghuis Art Collection
- 191) Film and Publication Board
- 192) Free State Gambling and Racing Board
- 193) Freedom Park Trust
- 194) Gauteng Cradle of Humankind Trading Entity
- 195) Gauteng Film Commission
- 196) Gauteng Gambling Board
- 197) Heritage Western Cape
- 198) Iziko Museums of Cape Town
- 199) KwaZulu-Natal Film Commission
- 200) KwaZulu-Natal Gambling and Betting
- 201) KwaZulu-Natal Museum
- 202) KwaZulu-Natal Royal House Trust
- 203) Limpopo Casino and Gaming Board
- 204) Luthuli Museum
- 205) Mandela Bay Theatre Complex
- 206) Market Theatre Foundation
- 207) McGregor Museum
- 208) Media Development and Diversity Agency
- 209) Mmabana Cultural Foundation
- 210) Mpumalanga Economic Regulator
- 211) Mpumalanga Gaming Board
- 212) National Arts Council of South Africa
- 213) National Film and Video Foundation
- 214) National Gambling Board
- 215) National Heritage Council of South Africa
- 216) National Library of South Africa
- 217) National Lotteries Commission
- 218) National Lottery Distribution Trust Fund
- 219) National Museum
- 220) National Youth Development Agency
- 221) Nelson Mandela National Museum
- 222) Northern Cape Gambling Board
- 223) North-West Gambling Board
- 224) Pan South African Language Board
- 225) Performing Arts Centre of the Free State
- 226) Represented Political Parties' Fund
- 227) Robben Island Museum
- 228) South African Heritage Resources Agency
- 229) South African Institute for Drug-Free Sport
- 230) South African Library for the Blind
- 231) The Playhouse Company
- 232) The South African State Theatre
- 233) Voortrekker and Ncome Museums
- 234) War Museum of the Boer Republic
- 235) Western Cape Cultural Commission
- 236) Western Cape Gambling and Betting Board
- 237) Western Cape Language Committee
- 238) William Humphrey's Art Gallery

**i) Education**

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

**j) Social protection**

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

**Classifications****Economic and functional classifications**

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

**Economic classification**

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

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

- **Revenue cash flows**

- Taxes
- Social contributions
- Grants
- Other receipts

- **Expense cash flows**

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

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

Fixed assets  
Inventories  
Valuables  
Non-produced assets

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

Fixed assets  
Inventories  
Valuables  
Non-produced assets

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

Domestic  
Foreign

- **Net incurrence of liabilities**

Domestic  
Foreign

### **Functional classification**

Functional classification measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources of government in order to promote various services and objectives rendered to the community. The codes utilised 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 2022/2023 classified information is generally comparable with the 2023/2024 information. Additional details in terms of the GFSM 2014 are available on the Stats SA website (or on request).

The following extra-budgetary accounts and funds were included for the first time in the current tables:

- 1) Border Management Authority
- 2) Mandela Bay Theatre Complex
- 3) Passenger Rail Agency of South Africa
- 4) Tshwane Automotive Special Economic Zone

The following extra-budgetary accounts and funds merged to form the North-West Parks and Tourism Board:

- 1) North-West Parks and Board; and
- 2) North-West Tourism Board.

#### **Imputation**

There were no imputations for the 2023/2024 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 2024/2025 fiscal year (i.e. for the year ended 31 March 2025).

#### **Limitations of the PSCC list**

The PSCC list has the following limitations:

- 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 2023/2024 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 2023/2024 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>
P9103.1	<i>Financial statistics of higher education institutions;</i>
P9114	<i>Financial census of municipalities;</i>
P9119.3	<i>Financial statistics of national government;</i>
P9119.4	<i>Financial statistics of consolidated general government; and</i>
P9121	<i>Financial statistics of provincial government.</i>

**Symbols and abbreviations**

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

## Glossary

<b>Accrual basis of recording</b>	Flows recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished.
<b>Buildings other than dwellings</b>	Buildings other than dwellings include whole buildings or parts of buildings not designated as dwellings. Context: Fixtures, facilities, and equipment that are integral parts of the structures are included. Examples of types of buildings included in this category are office buildings, schools, hospitals, buildings for public entertainment, warehouses and industrial buildings, commercial buildings, hotels, and restaurants.
<b>Capital expenditure</b>	Any expenditure incurred or incidental to the acquisition or improvement of land, buildings, engineering structures and machinery and equipment. Context: 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 to outside contractors or concerns, or the work was done by the enterprise itself. Capital expenditure includes vehicles, office furniture and equipment, but excludes minor items that are generally regarded as being expendable even though in some instances their useful lives may extend beyond one year.
<b>Capital transfer</b>	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.
<b>Cash basis of recording</b>	Flows are recorded when cash is received or disbursed.
<b>Collective service</b>	Service provided simultaneously to all members of the community or all members of a particular section of the community, such as all households living in a particular region. Context: Services such as general administration, public order or safety and economic services.
<b>Compensation of employee</b>	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.
<b>Coverage error</b>	Error caused by a failure to adequately cover all components of the population being studied.
<b>Cultivated biological resource</b>	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 (GFS).
<b>Duplication error rate</b>	Occurrence of an element more than one time on a sampling frame.
<b>Dwelling</b>	Structure intended or used for human habitation. Context: including any associated structures, such as garages, and all permanent fixtures customarily installed in residences.

<b>Economic classification</b>	Measure of the nature and economic effect of government operations on the economy of the country.
<b>Expense</b>	Transaction that results in a decrease in net worth.
<b>Extra-budgetary account</b>	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.
<b>Financial asset</b>	Asset that derives value because of a contractual claim. Context: Stocks, bonds, bank deposits, and the like are all examples of financial assets.
<b>Fixed asset</b>	Produced asset that is used continuously in process of production for more than one year.
<b>Functional classification</b>	Classification used to identify the purpose or socioeconomic objective for which an expense is incurred, or a non-financial asset was acquired.
<b>Government consumption expenditure</b>	Expenditure on all goods and services that are used (without further transformation) by government units for the direct satisfaction of individual needs or wants or the collective needs of members of the community.
<b>Grant</b>	Transfers receivable by government units, from other resident or non-resident government units or international organisations, and that do not meet the definition of a tax, subsidy, or social contribution.
<b>Higher education</b>	All learning programmes which must be registered in accordance with the provisions of the NQF Act 67 of 2008 (DHET).
<b>Higher education Institution</b>	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).
<b>Household</b>	Group of people who live together at least four nights a week, eat together and share resources, or a single person who lives alone.
<b>Individual consumption service</b>	Goods or service acquired by a household and used to satisfy the needs or wants of the members of that household.
<b>Information, computer, and telecommunications equipment</b>	Devices using electronic controls and also the electronic components forming part of these devices. Context: television and radio transmitters, television, video, and digital cameras, and telephone sets are all examples of information, computer, and telecommunications.
<b>Intellectual property product</b>	The result of research, development, investigation, or innovation leading to knowledge that the developers can market or use to their own benefit in production for which the use of the knowledge is restricted by means of legal or other protection.
<b>Inventories</b>	Goods and services held by producers for sale, use in production or other use at a later stage.
<b>Land improvement</b>	Result of actions that lead to major improvements in the quantity, quality or productivity of land, or prevent its deterioration.

<b>Liability</b>	Obligations to provide economic benefits to the units holding the corresponding financial claims.
<b>Misclassification</b>	Subject is falsely classified into a category in which the subject does not belong.
<b>Modified cash basis accounting</b>	Method recognising revenues in the period they become available and measurable and recognise expenditures in the period the associated liability is incurred.
<b>Municipality</b>	Unit of government in the third sphere responsible for local government responsible for the provision of government service in a geographically demarcated area. Context: It includes district, local and metropolitan municipalities.
<b>National government</b>	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 three 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.
<b>Non-financial public corporations</b>	Public corporation that produces goods and/ or non-financial service 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.
<b>Non-produced asset</b>	Assets needed for production that have not themselves been produced. Context: Land, sub-soil assets, mineral resources and certain intangible assets.
<b>Non-profit institution serving households (NPISH)</b>	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.
<b>Other economic flow</b>	Changes in the volume or value of assets or liabilities that do not result from transactions.
<b>Other structures</b>	Structures other than buildings. Inclusions: Highways, streets, roads, bridges, etc.
<b>Provincial government</b>	Second level of government, between the national government and the municipalities Context: The powers of the provincial governments are circumscribed by the national constitution.
<b>Public financial corporation</b>	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.
<b>Response rate</b>	Proportion of eligible respondents who completed a questionnaire with usable information to total number of eligible respondents.
<b>Revenue</b>	Increase in net worth resulting from a transaction.
<b>Social benefit</b>	Transfers in cash or in kind to protect the entire population or a specific segment of it against certain social risks.

<b>Social contributions paid</b>	Actual or imputed payment made by general government units to social insurance scheme to obtain entitlement to social benefits to their employees, including pensions and other retirement benefits.
<b>Social contributions received</b>	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.
<b>Statutory appropriations</b>	Amounts appropriated to be spent in terms of statutes and not requiring appropriation by vote.
<b>Subsidies on production</b>	Payments made to resident enterprises as a consequence of engaging in production.
<b>Subsidies on products</b>	Payable per unit of a good or service.
<b>Subsidy</b>	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.
<b>Tax revenue</b>	Government income due to taxation.
<b>Transfer</b>	Transaction in which one institutional unit provides a good, service, or asset to another unit without receiving from the latter any good, service, or asset in return as a direct counterpart.
<b>Transport equipment</b>	Equipment for moving people and objects. Inclusions: Motor vehicles, trailers and semitrailers, ships, railway locomotives and rolling stock, aircraft, motorcycles, and bicycles.
<b>Valuable</b>	Produced assets of considerable value that are not used primarily for purposes of production or consumption but are held primarily as stores of value over time.
<b>Value Added Tax</b>	Tax levied in terms of the Value Added Tax Act on the supply of taxable goods and services.

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