



stats sa

Department:
Statistics South Africa
REPUBLIC OF SOUTH AFRICA

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

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Elizabeth Makhafola
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IMPROVING LIVES THROUGH DATA ECOSYSTEMS



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Key findings

The net change in the stock of cash of the national government from the national revenue fund and donor funds amounted to a cash deficit of R9 012 million for the 2023/2024 fiscal year.

The revenue cash flows from operating activities amounted to R1 707 711 million and the expense cash flows amounted to R2 030 348 million, resulting in a net cash outflow from operating activities of R322 637 million for the 2023/2024 fiscal year ended 31 March 2024. The net cash outflow from transactions in non-financial assets amounted to R16 653 million for the 2023/2024 fiscal year. The net acquisition of financial assets other than cash amounted to a cash outflow of R281 million for the 2023/2024 fiscal year. The net incurrence of liabilities amounted to R330 558 million, resulting in a net cash inflow of R330 277 million from financing activities for the 2023/2024 fiscal year. The total net change in the stock of cash of the national government amounted to a net cash deficit of R9 012 million (see Table A, p. 4).

The total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) from the national revenue and donor funds for the 2023/2024 fiscal year amounted to R2 047 194 million. The largest contributor to the total expenditure cash flows for operating activities and purchases of non-financial assets was transfers of a general character between different levels of government (R693 350 million or 33,9%) (mainly from national to provincial governments to defray their expenditure on general government services). This was followed by interest paid on public debt (R356 110 million or 17,4%), social protection (R268 915 million or 13,1%), public order and safety (R161 496 million or 7,9%), economic affairs (R152 929 million or 7,5%) and education (R138 738 million or 6,8%) (see Table C, p. 11 and Figure 4, p. 12).

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

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

The revenue cash flows from operating activities increased by R14 053 million from R1 693 658 million in 2022/2023 to R1 707 711 million in 2023/2024. The increase was mainly attributed to an increase in taxes collected.

The increase of R18 045 million in cash receipts of taxes from R1 643 014 million in 2022/2023 to R1 661 059 million in 2023/2024 was mainly due to increases in taxes collected from individuals' income and taxes on goods and services (i.e. value-added tax (VAT)).

The total expense cash flows for operating activities increased by R37 095 million from R1 993 253 million in 2022/2023 to R2 030 348 million in 2023/2024. The largest contributor to total expense cash flows for operating activities for the 2023/2024 fiscal year was grants (R1 101 341 million), followed by interest (R356 207 million), social benefits (R261 122 million) and compensation of employees (R195 130 million) (see Table A, p. 4 and Figure 2, p. 6).

The increase of R47 675 million in interest paid from R308 532 million in 2022/2023 to R356 207 million in 2023/2024 was due to an increase in interest paid on public debt by the National Treasury.

The increase of R18 675 million in social benefits paid from R242 447 million in 2022/2023 to R261 122 million in 2023/2024 was mainly due to an increase in payments of social grants to households by the Department of Social Development.

The increase of R6 338 million in compensation of employees from R188 792 million in 2022/2023 to R195 130 million in 2023/2024 was due to increases in compensation of employees by the South African Police Service, the Department of Higher Education and Training and the Department of Correctional Services.

The increase of R5 346 million in grants paid from R1 095 995 million in 2022/2023 to R1 101 341 million in 2023/2024 was mainly due to an increase in grants paid by the national government to the provincial governments and the municipalities.

The decrease of R193 million in purchases of goods and services from R86 849 million in 2022/2023 to R86 656 million in 2023/2024 was due to decreases in purchases of goods and services by Statistics South Africa, the Department of Higher Education and Training and the Department of Health.

The decrease of R194 million in subsidies paid from R5 812 million in 2022/2023 to R5 618 million in 2023/2024 was due to decreases in subsidies paid to public corporations and other private enterprises by the Department of Trade, Industry and Competition and the Department of Science and Innovation.

The decrease of R40 552 million in other payments from R64 826 million in 2022/2023 to R24 274 million in 2023/2024 was mainly due to capital transfers which were paid during 2022/2023 to financial public corporations by the Department of Public Enterprises.

The net cash outflows from investment in non-financial assets increased by R197 million from R16 456 million in 2022/2023 to R16 653 million in 2023/2024, mainly due to an increase in spending on other structures by the Department of Water and Sanitation, and an increase in spending on computer software by the Department of Home Affairs and the Department of Justice and Constitutional Development.

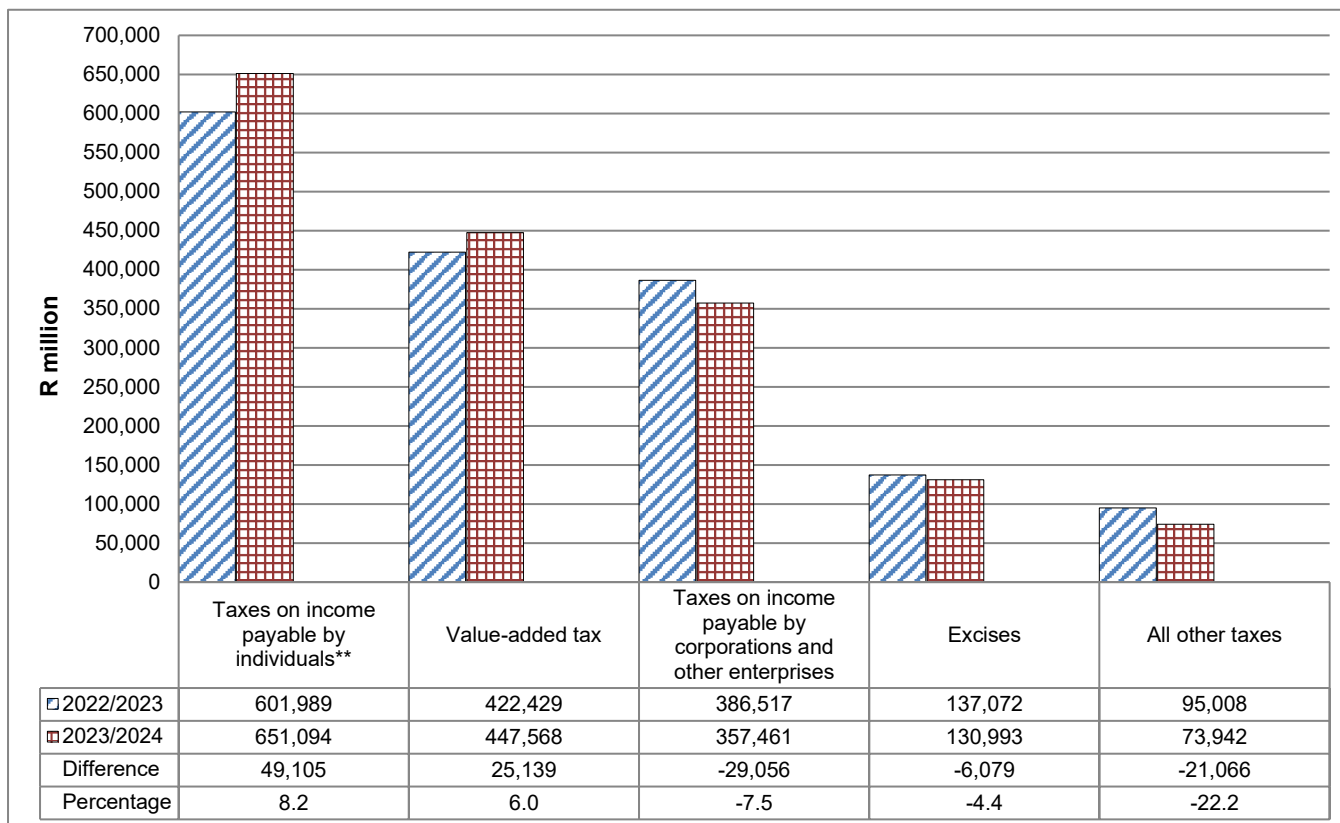
Table A – Economic classification of statement of sources and uses of cash of national government for the 2022/2023 and 2023/2024 fiscal years (summary)¹

GFS 2014 code	Economic classification of sources and uses of cash	2022/2023 ²	2023/2024	Difference between 2022/2023 and 2023/2024
		R million		
	Cash flows from operating activities:			
	Revenue cash flows	a		
		1 693 658	1 707 711	14 053
11	Taxes	1 643 014	1 661 059	18 045
12	Social contributions	0	0	0
13	Grants	1 434	2 506	1 072
14	Other receipts	49 211	44 146	-5 065
	Expense cash flows	b	1 993 253	2 030 348
				37 095
21	Compensation of employees	188 792	195 130	6 338
22	Purchases of goods and services	86 849	86 656	-193
24	Interest	308 532	356 207	47 675
25	Subsidies	5 812	5 618	-194
26	Grants	1 095 995	1 101 341	5 346
27	Social benefits	242 447	261 122	18 675
28	Other payments	64 826	24 274	-40 552
	<i>Net cash flow from operating activities: inflow / (outflow)</i>	<i>(a-b) = c</i>	<i>-299 595</i>	<i>-322 637</i>
	Cash flows from transactions in non-financial assets:			
	Net cash outflow from investment in non-financial assets³	d	16 456	16 653
				197
611	Fixed assets	15 096	16 179	1 083
612	Inventories	0	0	0
613	Valuables	58	64	6
614	Non-produced assets	1 302	409	-893
	<i>Cash surplus / (deficit)</i>	<i>(c-d) = e</i>	<i>-316 051</i>	<i>-339 290</i>
	Cash flows from financing activities:			
	Net acquisition of financial assets other than cash: outflow / (inflow)	f	0	281
321	Domestic	0	281	
322	Foreign	0	0	
	Net incurrence of liabilities: cash inflow / (outflow)	g	200 064	330 558
331	Domestic	142 713	313 480	
332	Foreign	57 351	17 078	
	<i>Net cash flow from financing activities: inflow / (outflow)</i>	<i>(g-f) = h</i>	<i>200 064</i>	<i>330 277</i>
	Net change in the stock of cash	(e+h) = i	-115 987	-9 012

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 (R16 653 million) is equal to purchases of non-financial assets (R16 847 million) minus sales of non-financial assets (R194 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.

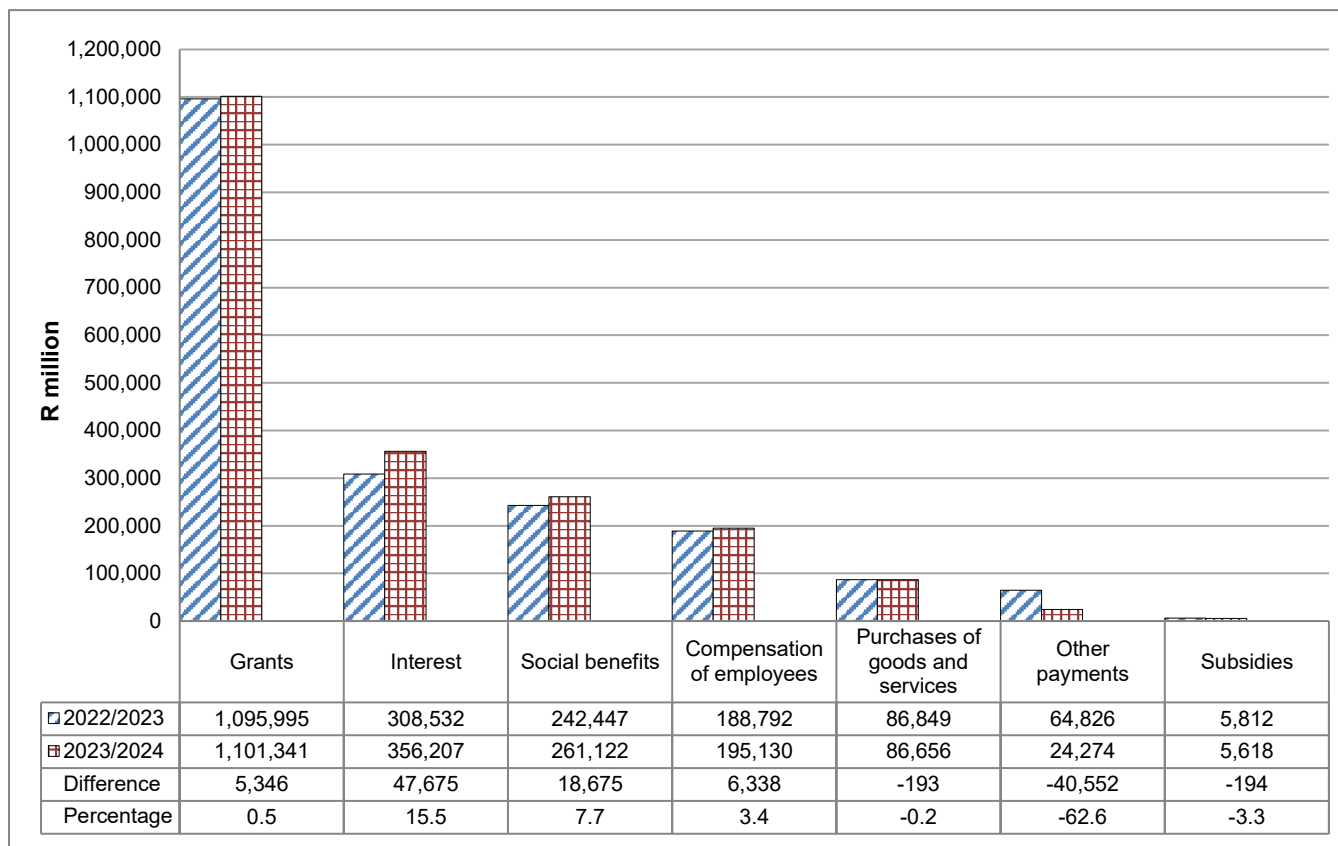
Figure 1 – Types of taxes collected for the 2022/2023 and 2023/2024* fiscal years

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

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

Figure 1 shows taxes collected for the 2022/2023 and 2023/2024 fiscal years, with direct taxes paid by individuals contributing the largest proportion (R651 094 million) in 2023/2024, followed by value-added tax (R447 568 million) and taxes paid by corporations and other enterprises (R357 461 million). Excises (R130 993 million) and other taxes (R73 942 million) had the smallest proportions.

Figure 2 – Economic classification of expense cash flows for operating activities for the 2022/2023* and 2023/2024 fiscal years**

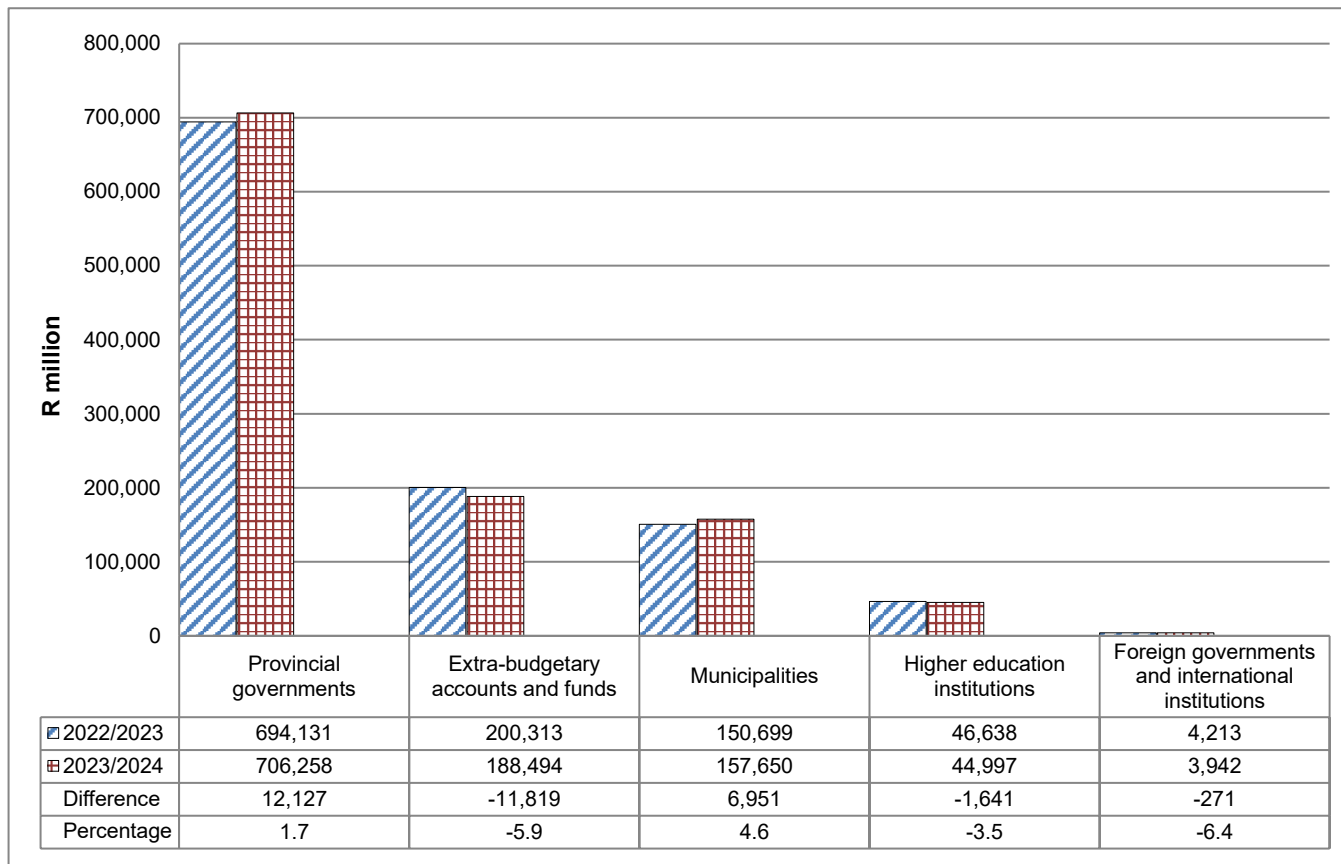


* Some of the figures have been revised since the previous publication.

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

Figure 2 shows the economic classification of expense cash flows for operating activities for the 2022/2023 and 2023/2024 fiscal years. In 2023/2024, grants paid accounted for the largest proportion of expense cash flows (R1 101 341 million), mainly to provincial governments and the municipalities to defray their expenditure on general government services. Interest paid was the second largest expense cash flow (R356 207 million), followed by social benefits (R261 122 million), compensation of employees (R195 130 million) and purchases of goods and services (R86 656 million). Other payments (R24 274 million) and subsidies (R5 618 million) were the smallest expense cash flows.

Figure 3 – Grants to other levels of general government and international institutions 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.

Figure 3 shows that the largest proportion of the national government grants to other levels of general government and international institutions for the 2023/2024 fiscal year was paid to provincial governments (R706 258 million), followed by extra-budgetary accounts and funds (R188 494 million) and municipalities (R157 650 million). Higher education institutions (R44 997 million) and foreign governments and international institutions (R3 942 million) had the smallest proportions.

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

GFS 2014 code	Cash flows from transactions in non-financial assets		2022/2023 ²	2023/2024	Difference between 2022/2023 and 2023/2024
			R million		
61	Purchases of non-financial assets:	(b+r+s+t) = a	16 643	16 847	204
611	Fixed assets:	(c+d+i+q) = b	15 282	16 372	1 090
6111	Buildings and structures:	c	9 062	10 595	1 533
61111	Dwellings		23	23	0
61112	Buildings other than dwellings		3 329	2 862	-467
61113	Other structures		5 710	7 710	2 000
61114	Land improvements		0	0	0
6112	Machinery and equipment:	(e+f) = d	5 476	5 312	-164
61121	Transport equipment	e	2 544	2 285	-259
61122	Machinery and equipment other than transport equipment:	(g+h) = f	2 932	3 028	96
611221	Information, computer and telecommunications equipment	g	1 748	1 909	161
611222	Machinery and equipment not elsewhere classified:	h	1 184	1 119	-65
6112221	Office furniture (and domestic furniture)		113	118	5
6112222	Other machinery and equipment		1 070	1 001	-69
6112223	Books		1	1	0
6113	Other fixed assets:	(j+k) = i	745	465	-280
61131	Cultivated biological resources:	j	8	13	5
611311	Animal resources yielding repeat products		8	13	5
611312	Tree, crop, and plant resources yielding repeat products		0	0	0
61132	Intellectual property products:	(l+m+n+o+p) = k	737	452	-285
611321	Research and development	l	0	0	0
611322	Mineral exploration and evaluation	m	0	0	0
611323	Computer software and databases:	n	737	452	-285
6113231	Computer software		737	452	-285
6113232	Databases		0	0	0
611324	Entertainment, literary, and artistic originals	o	0	0	0
611325	Other intellectual property products	p	0	0	0
6114	Weapons systems	q	0	0	0
612	Inventories	r	0	0	0
613	Valuables	s	58	64	6
614	Non-produced assets	t	1 303	410	-893

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 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) by the national government increased by R37 298 million from R2 009 896 million in 2022/2023 to R2 047 194 million in 2023/2024.

The increase of R47 651 million in cash payments for public debt transactions from R308 459 million in 2022/2023 to R356 110 million in 2023/2024 was due to increased payments of interest on public debt by the National Treasury.

The increase of R22 643 million in cash payments for transfers of a general character between different levels of government from R670 707 million in 2022/2023 to R693 350 million in 2023/2024 was mainly due to increased grants paid to provincial governments and municipalities to defray their expenditure.

The increase of R15 828 million in cash payments for social protection from R253 087 million in 2022/2023 to R268 915 million in 2023/2024 was mainly due to increased old age, and family and children's grants paid to households by the Department of Social Development.

The increase of R5 705 million in cash payments for public order and safety from R155 791 million in 2022/2023 to R161 496 million in 2023/2024 was due to increased spending on police, prisons and law courts services.

The increase of R2 345 million in cash payments for executive and legislative organs, financial and fiscal affairs, external affairs from R28 116 million in 2022/2023 to R30 461 million in 2023/2024 was mainly due to grants paid to extra-budgetary accounts and funds, payments for compensation of employees and goods and services.

The increase of R2 250 million in cash payments for housing and community amenities from R56 507 million in 2022/2023 to R58 757 million in 2023/2024 was due to increased spending on water supply services.

The increase of R1 272 million in cash payments for basic research from R8 419 million in 2022/2023 to R9 691 million in 2023/2024 was due to increased grants paid to extra-budgetary accounts and funds by the Department of Science and Innovation.

The increase of R742 million in cash payments for environmental protection from R6 730 million in 2022/2023 to R7 472 million in 2023/2024 was due to increased spending on protection of biodiversity and landscapes by the Department of Forestry, Fisheries and the Environment.

The increase of R727 million in cash payments for recreation, culture and religion from R8 648 million in 2022/2023 to R9 375 million in 2023/2024 was due to increased grants paid to extra-budgetary accounts and funds by the Department of Home Affairs and subsidies paid to public corporations by the Department of Trade, Industry and Competition.

The increase of R220 million in cash payments for general economic, commercial and labour affairs from R26 946 million in 2022/2023 to R27 166 million in 2023/2024 was due to increased grants paid to extra-budgetary accounts and funds by the Department of Higher Education and Training.

The increase of R151 million in cash payments for mining, manufacturing and construction from R9 988 million in 2022/2023 to R10 139 million in 2023/2024 was due to increased grants paid to extra-budgetary accounts by the Department of Higher Education and Training.

The increase of R117 million in cash payments for other industries from R4 270 million in 2022/2023 to R4 387 million in 2023/2024 was due to increased grants paid to extra-budgetary accounts and funds (SETA) by the Department of Higher Education and Training.

The decrease of R24 997 million in cash payments for transport from R103 759 million in 2022/2023 to R78 762 million in 2023/2024 was mainly due to once-off capital grants which were paid during 2022/2023 to extra-budgetary accounts and funds by the Department of Transport, to fund the maintenance, upgrading and renovation of road infrastructure.

The decrease of R22 175 million in cash payments for fuel and energy from R30 016 million in 2022/2023 to R7 841 million in 2023/2024 was mainly due to once-off capital transfer payments which were made during 2022/2023 to public corporations by the Department of Public Enterprises.

The decrease of R5 377 million in cash payments for agriculture, forestry, fishing and hunting from R22 889 million in 2022/2023 to R17 512 million in 2023/2024 was due to decreased capital transfer payments to public corporations by National Treasury.

The decrease of R3 745 million in cash payments for health from R71 530 million in 2022/2023 to R67 785 million in 2023/2024 was mainly due to decreased spending on public health services by the Department of Health.

The decrease of R2 682 million in cash payments for defence from R56 554 million in 2022/2023 to R53 872 million in 2023/2024 was due to decreased spending on military defence services.

The decrease of R1 917 million in cash payments for communications from R5 934 million in 2022/2023 to R4 017 million in 2023/2024 was mainly due to decreased capital transfer payments to public corporations by the Department of Communications and Digital Technologies.

The decrease of R780 million in cash payments for education from R139 518 million in 2022/2023 to R138 738 million in 2023/2024 was mainly due to decreased spending on tertiary education by the Department of Higher Education and Training.

The decrease of R460 million in cash payments for general services from R34 909 million in 2022/2023 to R34 449 million in 2023/2024 was mainly due to decreased spending on goods and services by Statistics South Africa.

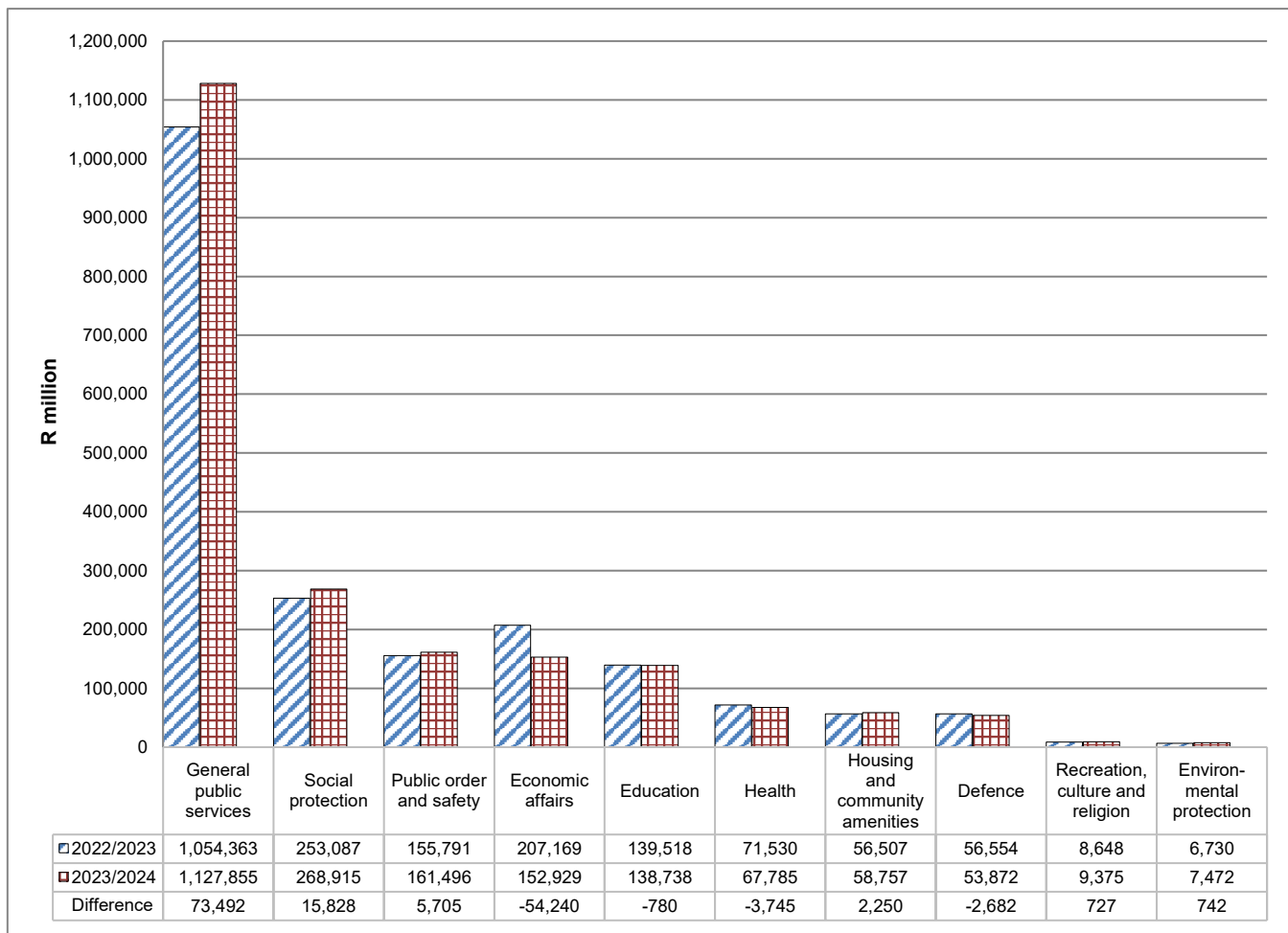
The decrease of R261 million in cash payments for research and development for economic affairs from R3 367 million in 2022/2023 to R3 106 million in 2023/2024 was mainly due to decreased spending on goods and services by the Department of Agriculture, Land Reform and Rural Development and the Department of Mineral Resources and Energy.

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)¹

GFS 2014 code	Functional classification	2022/2023 ²	2023/2024	Difference between 2022/2023 and 2023/2024	% of total cash payments 2023/2024
		R million			
701	General public services a	1 054 363	1 127 855	73 492	55,1
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	28 116	30 461	2 345	1,5
7012	Foreign economic aid	171	192	21	0,0
7013	General services	34 909	34 449	-460	1,7
7014	Basic research	8 419	9 691	1 272	0,5
7015	R&D General public services	846	859	13	0,0
7016	General public services n.e.c. ³	2 735	2 743	8	0,1
7017	Public debt transactions (mainly interest)	308 459	356 110	47 651	17,4
7018	Transfers of a general character between different levels of government	670 707	693 350	22 643	33,9
702	Defence b	56 554	53 872	-2 682	2,6
703	Public order and safety c	155 791	161 496	5 705	7,9
7031	Police	105 128	109 371	4 243	5,3
7032	Fire protection services	0	0	0	0,0
7033	Law courts	25 096	25 813	717	1,3
7034	Prisons	25 430	26 177	747	1,3
7035	R&D Public order and safety	137	135	-2	0,0
7036	Public order and safety n.e.c.	0	0	0	0,0
704	Economic affairs d	207 169	152 929	-54 240	7,5
7041	General economic, commercial and labour affairs	26 946	27 166	220	1,3
7042	Agriculture, forestry, fishing and hunting	22 889	17 512	-5 377	0,9
7043	Fuel and energy	30 016	7 841	-22 175	0,4
7044	Mining, manufacturing and construction	9 988	10 139	151	0,5
7045	Transport	103 759	78 762	-24 997	3,8
7046	Communications	5 934	4 017	-1 917	0,2
7047	Other industries	4 270	4 387	117	0,2
7048	R&D Economic affairs	3 367	3 106	-261	0,2
7049	Economic affairs n.e.c.	0	0	0	0,0
705	Environmental protection e	6 730	7 472	742	0,4
706	Housing and community amenities f	56 507	58 757	2 250	2,9
707	Health g	71 530	67 785	-3 745	3,3
708	Recreation, culture and religion h	8 648	9 375	727	0,5
709	Education i	139 518	138 738	-780	6,8
710	Social protection j	253 087	268 915	15 828	13,1
70	Total national government expenditure cash flows for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j) k	2 009 896	2 047 194	37 298	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 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.

Figure 4 shows the functional classification of expenditure cash flows for operating activities and purchases of non-financial assets. The total for the 2023/2024 fiscal year was R2 047 194 million, with general public services spending the largest amount (R1 127 855 million), followed by social protection (R268 915 million), public order and safety (R161 496 million), economic affairs (R152 929 million) and education (R138 738 million). Recreation, culture and religion (R9 375 million) and environmental protection (R7 472 million) spent the smallest amounts.

Risenga Maluleke
Statistician-General

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

GFS 2014 code	Economic classification	R million
1	Revenue cash flows	1 707 711
11	Taxes	1 661 059
12	Social contributions	0
13	Grants	2 506
14	Other receipts	44 146

* 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							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
		R million							
70	GENERAL GOVERNMENT SERVICES	195 130	86 656	356 207	5 618	1 101 341	261 122	24 274	2 030 348
701	GENERAL PUBLIC SERVICES	13 295	10 290	356 123	971	743 637	83	1 820	1 126 218
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	6 343	4 257	162	0	18 870	37	432	30 101
7012	Foreign economic aid	0	0	0	0	192	0	0	192
7013	General services	6 517	4 809	1	0	21 777	44	37	33 186
7014	Basic research	367	283	0	971	6 705	2	1 350	9 678
7015	R&D General public services	67	791	0	0	0	0	0	858
7016	General public services n.e.c.	0	0	0	0	2 743	0	0	2 743
7017	Public debt transactions	0	150	355 960	0	0	0	0	356 110
7018	Transfers of a general character between different levels of government	0	0	0	0	693 350	0	0	693 350
702	DEFENCE	31 059	12 913	0	0	6 563	2 066	60	52 661
7021	Military defence	31 059	12 886	0	0	78	2 066	60	46 148
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	28	0	0	0	0	0	28
7025	Defence n.e.c.	0	0	0	0	6 485	0	0	6 485
703	PUBLIC ORDER AND SAFETY	118 439	30 584	7	0	5 616	1 456	869	156 971
7031	Police services	84 513	17 860	0	0	2 317	783	759	106 231
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	15 656	5 699	0	0	3 298	156	46	24 855
7034	Prisons	18 215	6 948	7	0	0	516	65	25 751
7035	R&D Public order and safety	55	77	0	0	0	0	0	133
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							
		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	10 018	9 059	16	4 063	112 863	49	15 802	151 870
7041	General economic, commercial and labour affairs	2 862	1 697	0	583	16 077	13	5 717	26 950
7042	Agriculture, forestry, fishing and hunting	4 691	3 381	14	0	4 012	26	4 706	16 831
7043	Fuel and energy	314	231	0	92	2 681	1	4 519	7 839
7044	Mining, manufacturing and construction	848	368	0	2 864	5 821	2	230	10 133
7045	Transport	515	1 202	0	0	76 976	3	47	78 743
7046	Communication	268	1 328	0	524	1 874	2	15	4 011
7047	Other industries	358	347	0	0	3 345	2	213	4 265
7048	R&D Economic affairs	162	504	2	0	2 076	1	356	3 099
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	1 312	3 221	26	0	2 680	9	109	7 357
7051	Waste management	151	397	3	0	50	1	100	702
7052	Waste water management	0	0	0	0	0	0	0	0
7053	Pollution abatement	99	98	2	0	0	1	2	201
7054	Protection of biodiversity and landscape	717	2 412	14	0	2 630	6	4	5 782
7055	R&D Environmental protection	73	146	1	0	0	1	0	221
7056	Environmental protection n.e.c.	273	167	6	0	0	1	3	450
706	HOUSING AND COMMUNITY AMENITIES	2 619	6 277	0	0	41 332	14	3 591	53 833
7061	Housing development	356	430	0	0	29 877	3	482	31 149
7062	Community development	377	4 099	0	0	1 254	1	30	5 762
7063	Water supply	1 833	1 685	0	0	10 198	9	3 078	16 803
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	53	63	0	0	3	0	0	120
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							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
		R million							
707	HEALTH	5 598	4 787	0	0	55 453	254	202	66 294
7071	Medical products, appliances, and equipment	0	0	0	0	0	0	0	0
7072	Outpatient services	0	0	0	0	0	0	0	0
7073	Hospital services	5 027	1 834	0	0	20 704	249	3	27 818
7074	Public health services	289	1 019	0	0	25 866	3	191	27 369
7075	R&D Health	0	20	0	0	1 637	0	0	1 657
7076	Health n.e.c.	281	1 913	0	0	7 247	2	8	9 451
708	RECREATION, CULTURE AND RELIGION	508	628	0	584	6 167	3	1 399	9 289
7081	Recreational and sporting services	64	156	0	0	650	0	195	1 065
7082	Cultural services	221	325	0	0	3 765	1	387	4 699
7083	Broadcasting and publishing services	0	0	0	584	140	0	267	991
7084	Religious and other community services	120	73	0	0	1 565	0	547	2 306
7085	R&D Recreation, culture and religion	18	30	0	0	0	0	4	52
7086	Recreation, culture and religion n.e.c.	85	45	0	0	47	0	0	177
709	EDUCATION	11 595	8 078	35	0	117 024	22	209	136 963
7091	Pre-primary and primary education	11	2	0	0	1 184	0	4	1 202
7092	Secondary education	13	77	0	0	383	0	0	473
7093	Post-secondary non-tertiary education	10 478	5 373	0	0	0	16	2	15 869
7094	Tertiary education	55	6	0	0	92 361	0	74	92 496
7095	Education not definable by level	0	0	0	0	0	0	0	0
7096	Subsidiary services to education	0	0	0	0	0	0	0	0
7097	R&D Education	7	37	0	0	0	0	0	43
7098	Education n.e.c.	1 032	2 583	35	0	23 094	5	130	26 879

* 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							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
		R million							
710	SOCIAL PROTECTION	687	818	0	0	10 007	257 167	213	268 893
7101	Sickness and disability	6	5	0	0	9	27 000	7	27 026
7102	Old age	118	278	0	0	0	105 152	169	105 717
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	49	26	0	0	0	89 074	8	89 157
7105	Unemployment	0	0	0	0	0	0	0	0
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	10	15	0	0	220	0	4	249
7108	R&D Social protection	9	113	0	0	0	0	0	123
7109	Social protection n.e.c.	495	382	0	0	9 778	35 941	25	46 621

* 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				
70	GENERAL GOVERNMENT SERVICES	16 372	0	64	410	16 847
701	GENERAL PUBLIC SERVICES	1 636	0	0	0	1 636
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	360	0	0	0	360
7012	Foreign economic aid	0	0	0	0	0
7013	General services	1 263	0	0	0	1 263
7014	Basic research	13	0	0	0	13
7015	R&D General public services	1	0	0	0	1
7016	General public services n.e.c.	0	0	0	0	0
7017	Public debt transactions	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0
702	DEFENCE	1 211	0	0	0	1 211
7021	Military defence	1 211	0	0	0	1 211
7022	Civil defence	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0
7025	Defence n.e.c.	0	0	0	0	0
703	PUBLIC ORDER AND SAFETY	4 525	0	0	0	4 525
7031	Police services	3 139	0	0	0	3 139
7032	Fire protection services	0	0	0	0	0
7033	Law courts	958	0	0	0	958
7034	Prisons	426	0	0	0	426
7035	R&D Public order and safety	1	0	0	0	1
7036	Public order and safety n.e.c.	0	0	0	0	0

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

Table 3 – Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 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				
704	ECONOMIC AFFAIRS	649	0	0	410	1 059
7041	General economic, commercial and labour affairs	216	0	0	0	216
7042	Agriculture, forestry, fishing and hunting	271	0	0	410	681
7043	Fuel and energy	2	0	0	0	2
7044	Mining, manufacturing and construction	6	0	0	0	6
7045	Transport	19	0	0	0	19
7046	Communication	5	0	0	0	5
7047	Other industries	123	0	0	0	123
7048	R&D Economic affairs	6	0	0	0	6
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	115	0	0	0	115
7051	Waste management	25	0	0	0	25
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	8	0	0	0	8
7054	Protection of biodiversity and landscape	52	0	0	0	52
7055	R&D Environmental protection	6	0	0	0	6
7056	Environmental protection n.e.c.	23	0	0	0	23
706	HOUSING AND COMMUNITY AMENITIES	4 924	0	0	0	4 924
7061	Housing development	25	0	0	0	25
7062	Community development	399	0	0	0	399
7063	Water supply	4 499	0	0	0	4 499
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 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				
707	HEALTH	1 491	0	0	0	1 491
7071	Medical products, appliances, and equipment	0	0	0	0	0
7072	Outpatient services	0	0	0	0	0
7073	Hospital services	1 448	0	0	0	1 448
7074	Public health services	10	0	0	0	10
7075	R&D Health	0	0	0	0	0
7076	Health n.e.c.	33	0	0	0	33
708	RECREATION, CULTURE AND RELIGION	22	0	64	0	87
7081	Recreational and sporting services	5	0	64	0	69
7082	Cultural services	9	0	0	0	9
7083	Broadcasting and publishing services	0	0	0	0	0
7084	Religious and other community services	6	0	0	0	6
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	2	0	0	0	2
709	EDUCATION	1 776	0	0	0	1 776
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	7	0	0	0	7
7094	Tertiary education	1	0	0	0	1
7095	Education not definable by level	0	0	0	0	0
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	0	0	0	0	0
7098	Education n.e.c.	1 767	0	0	0	1 767

* 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				
710	SOCIAL PROTECTION	22	0	0	0	22
7101	Sickness and disability	0	0	0	0	0
7102	Old age	0	0	0	0	0
7103	Survivors	0	0	0	0	0
7104	Family and children	1	0	0	0	1
7105	Unemployment	0	0	0	0	0
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	0	0	0	0	0
7108	R&D Social protection	0	0	0	0	0
7109	Social protection n.e.c.	21	0	0	0	21

* 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
31	Sales of non-financial assets	194
311	Fixed assets	193
312	Inventories	0
313	Valuables	0
314	Non-produced assets	1

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

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

GFS 2014 code	Economic classification	R million
32	Net acquisition of assets other than cash	281
321	Domestic	281
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 2023/2024* fiscal year (summary)

GFS 2014 code	Economic classification	R million
33	Net incurrence of liabilities	330 558
331	Domestic	313 480
332	Foreign	17 078

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

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

Table 1	Economic classification of revenue cash flows from operating activities for the 2023/2024 fiscal year
Table 2	Economic and functional classification of expense cash flows for operating activities for the 2023/2024 fiscal year
Table 3	Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 2023/2024 fiscal year
Table 4	Economic classification of cash inflows (sales) from investment in non-financial assets for the 2023/2024 fiscal year
Table 5	Economic classification of the net acquisition of financial assets other than cash for the 2023/2024 fiscal year
Table 6	Economic classification of the net incurrence of liabilities for the 2023/2024 fiscal year
Table 7	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
Table 8	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 includes economic and functional classifications of the cash payments from the national revenue fund and donor funds for the 2023/2024 fiscal year based on the GFS 2014 methodology. The national revenue fund refers to the votes of the national departments as well as fixed statutory appropriations and standing appropriations. Donor funds consist mainly of donations from foreign governments and international institutions.
Disaggregated data	Disaggregated data (Tables 1 to 8) are available on the Stats SA website.
Methodology	The transactions from the administrative data and the published audited annual financial statements of the national government departments for the 2023/2024 fiscal year were used. The transactions are classified economically and functionally according to GFS 2014. National departments keep their accounts on a modified cash basis, i.e. all transactions are recorded at the time when warrant vouchers are issued for payment regardless of when obligations for payments originated. The statistics thus measure transactions as they are completed between the national departments and the rest of the economy. Parliament of the Republic of South Africa figures have been converted from accrual to a modified cash basis for GFS purposes.
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.
Scope of the financial statistics of provincial government	<p>The annual reports of all 42 national government departments for the 2023/2024 fiscal year were collected. The revenue and expenditure cash flows figures of the following national government departments have been included in the tables:</p> <ol style="list-style-type: none"> 1) Agriculture, Land Reform and Rural Development 2) Basic Education 3) Centre for Public Service Innovation 4) Civilian Secretariat for Police Services 5) Communications and Digital Technologies 6) Cooperative Governance 7) Correctional Services 8) Defence 9) Employment and Labour 10) Forestry, Fisheries and the Environment 11) Government Communication and Information System 12) Health 13) Higher Education and Training 14) Home Affairs 15) Human Settlements 16) Independent Police Investigative Directorate 17) International Relations and Cooperation 18) Justice and Constitutional Development 19) Military Veterans 20) Mineral Resources and Energy 21) National School of Government 22) National Treasury 23) Office of the Chief Justice 24) Parliament

- 25) Planning, Monitoring and Evaluation
- 26) Police
- 27) Public Enterprises
- 28) Public Service and Administration
- 29) Public Service Commission
- 30) Public Works and Infrastructure
- 31) Science and Innovation
- 32) Small Business Development
- 33) Social Development
- 34) Sport, Arts, Culture and Religion
- 36) The Presidency
- 37) Tourism
- 38) Trade, Industry and Competition
- 39) Traditional affairs
- 40) Transport
- 41) Water and Sanitation
- 42) Women, Youth and Persons with Disabilities

Classifications

Economic and functional classifications

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

Economic classification

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

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

- **Revenue cash flows**

Taxes
Social contributions
Grants
Other receipts

- **Expense cash flows**

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

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

Fixed assets
Inventories

Valuables
Non-produced assets

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

Fixed assets
Inventories
Valuables
Non-produced assets

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

Domestic
Foreign

- **Net incurrence of liabilities**

-

Domestic
Foreign

Functional classification

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

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

- **General public services**

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

- **Defence**

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

- **Public order and safety**

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

- **Economic affairs**

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

- **Environmental protection**

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

- **Housing and community amenities**

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

- **Health**

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

- **Recreation, culture and religion**

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

- **Education**

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

- **Social protection**

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

Individual and collective services

The disaggregated data (Tables 1 to 8) also include tables in which government consumption expenditure is split into individual and collective services (see Table 7 as listed in Annexure A, page 23). These categories are recommended by the 2008 System of National Accounts (SNA).

Subsidies on products and subsidies on production

The breakdown of subsidies into subsidies on products and subsidies on production is provided (see Table 8 as listed in Annexure A, page 23). These categories are recommended by the 2008 System of National Accounts (SNA).

Comparability with the previous year

The 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).

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>
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>
P9119.4	<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
-	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 other than dwellings	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.
Capital expenditure	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.
Capital transfer	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 service	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.
Compensation of employee	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 (GFS).
Duplication error rate	Occurrence of an element more than one time on a sampling frame.
Dwelling	Structure intended or used for human habitation. Context: including any associated structures, such as garages, and all permanent fixtures customarily installed in residences.

Economic classification	Measure of the nature and economic effect of government operations on the economy of the country.
Expense	Transaction that results in a decrease in net worth.
Extra-budgetary accounts	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 asset	Asset that derives value because of a contractual claim. Context :Stocks, bonds, bank deposits, and the like are all examples of financial assets.
Fixed asset	Produced asset that is used continuously in process of production 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.
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.
Grant	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.
Higher education	All learning programmes which must be registered in accordance with the provisions of the NQF Act 67 of 2008 (DHET).
Higher education institutions	Institution that provides learning programmes on a full-time, part-time or distance basis, and which is established, deemed to be established or declared as a public higher education institution or registered or conditionally registered as a private higher education institution under the Higher Education Act, 1997 (Act No.101 of 1997).
Household	Group of people who live together at least four nights a week, eat together and share resources, or a single person who lives alone.
Individual consumption service	Goods or service acquired by a household and used to satisfy the needs or wants of the members of that household.
Information, computer, and telecommunications equipment	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.
Intellectual property product	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 stage.
Land improvement	Result of actions that lead to major improvements in the quantity, quality or productivity of land, or prevent its deterioration.

Liability	Obligations to provide economic benefits to the units holding the corresponding financial claims.
Misclassification	Subject is falsely classified into a category in which the subject does not belong.
Modified cash basis accounting	Method recognising 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 responsible 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 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.
Non-financial public corporations	Public corporation that produce 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.
Non-produced asset	Assets needed for production that have not themselves been produced. Context: Land, sub-soil assets, mineral resources and certain intangible assets.
Non-profit institution serving households (NPISH)	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 flow	Changes in the volume or value of assets or liabilities that do not result from transactions.
Other structures	Structures other than buildings. Inclusions: Highways, streets, roads, bridges, etc.
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	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 paid	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.
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.
Statutory appropriations	Amounts appropriated to be spent in terms of statutes and not requiring appropriation by vote.
Subsidies on Production	Payments made to resident enterprises as a consequence of engaging in production.
Subsidies on products	Payable per unit of a good or service.
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.
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	Equipment for moving people and objects. Inclusions: Motor vehicles, trailers and semitrailers, ships, railway locomotives and rolling stock, aircraft, motorcycles, and bicycles.
Valuable	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.
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

Nomvula Nobiya Telephone number: (012) 310 8406
Email: NomvulaN@statssa.gov.za

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General enquiries

User information services

Telephone number: (012) 310 8600

Email: info@statssa.gov.za

Postal address

Private Bag X44, Pretoria, 0001

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