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## **STATISTICAL RELEASE**

### **P9119.4**

# Financial statistics of consolidated general government

**2022/2023**

Embargoed until:  
28 November 2024  
11:00

**ENQUIRIES:**  
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**FORTHCOMING ISSUE:**  
2023/2024

**EXPECTED RELEASE DATE:**  
November 2025

Dipalopalo tsa Aforikaborwa • Dipalopalo tsa Aforika Borwa • Ezazibalo zaseNingizimu Afrika • Tshitatistika Afrika Tshipembe • Tihlayo Afrika-Dzonga

Statistieke Suid-Afrika • Dipalopalo tsa Aforika Borwa • Telubalo zaseNingizimu Afrika • EzeeNkcukacha maNani zoMzantsi Afrika • Ilimibalobalo zeSewula Afrika

**IMPROVING LIVES THROUGH DATA ECOSYSTEMS**



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## Key findings

**The consolidated net change in the stock of cash of the general government sector amounted to a cash deficit of R53 769 million for the 2022/2023 fiscal year.**

The revenue cash flows from operating activities amounted to R2 085 331 million and the expense cash flows amounted to R2 141 261 million, resulting in a net cash outflow from operating activities of R55 930 million for the 2022/2023 fiscal year ended 31 March 2023. The net cash outflow from transactions in non-financial assets amounted to R139 680 million for the 2022/2023 fiscal year. The net acquisition of financial assets other than cash amounted to a cash outflow of R54 995 million for the 2022/2023 fiscal year. The net incurrence of liabilities amounted to R196 836 million, resulting in a net cash inflow of R141 841 million from financing activities for the 2022/2023 fiscal year. The total net change in the stock of cash of the general government sector amounted to a cash deficit of R53 769 million (see Table A, page 4).

The largest contributor to the total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of R2 282 021 million by the general government sector for the 2022/2023 fiscal year was general public services (R579 119 million or contributing 25,4%), followed by education (R461 721 million or 20,2%), social protection (R346 063 million or 15,2%), health (R265 902 million or 11,7%), economic affairs (R231 147 million or 10,1%) and public order and safety (R201 946 million or 8,8%). The smallest contributors were housing and community amenities (R80 461 million or 3,5%), defence (R55 613 million or 2,4%), recreation, culture and religion (R45 021 million or 2,0%) and environmental protection (R15 028 million or 0,7%) (see Table C, page 11 and Figure 4, page 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 R168 157 million from R1 917 174 million in 2021/2022 to R2 085 331 million in 2022/2023. The increase was mainly due to increases in taxes collected.

The increase of R128 575 million in taxes collected from R1 693 341 million in 2021/2022 to R1 821 916 million in 2022/2023 was mainly due to increases in taxes collected from individuals' income, taxes on goods and services (i.e. value-added tax (VAT)) and taxes collected from corporations and enterprises.

The increase of R37 130 million in other receipts from R192 225 million in 2021/2022 to R229 355 million in 2022/2023 was mainly due to increases in cash received for interest income and sales of goods and services by extra-budgetary accounts and funds, the National Treasury and municipalities.

Expense cash flows for operating activities increased by R79 976 million from R2 061 285 million in 2021/2022 to R2 141 261 million in 2022/2023. The increase was mainly due to increases in interest paid, compensation of employees and purchases of goods and services.

The increase of R40 837 million in interest paid from R283 273 million in 2021/2022 to R324 110 million in 2022/2023 was mainly due to increased interest payments on public debt by the National Treasury.

The increase of R28 958 million in compensation of employees from R799 778 million in 2021/2022 to R828 736 million in 2022/2023 was mainly due to increased payments by the KwaZulu-Natal and Gauteng provincial governments and the South African Police Service.

The increase of R28 312 million in purchases of goods and services from R401 678 million in 2021/2022 to R429 990 million in 2022/2023 was mainly due to increased cash payments for goods and services by extra-budgetary accounts and funds, the KwaZulu-Natal, Gauteng and Eastern Cape provincial governments and higher education institutions.

The increase of R4 001 million in subsidies paid from R26 526 million in 2021/2022 to R30 527 million in 2022/2023 was mainly due to increased subsidy payments to public corporations and private enterprises by the Department of Trade, Industry and Competition, the Department of Transport and municipalities.

The increase of R1 177 million in social benefits paid from R310 113 million in 2021/2022 to R311 290 million in 2022/2023 was mainly due to an increase in payments of social grants to households by the Department of Social Development.

The decrease of R16 226 million in other payments from R184 756 million in 2021/2022 to R168 530 million in 2022/2023 was mainly due to capital transfers which were paid during 2021/2022 to financial public corporations by the National Treasury.

The decrease of R7 082 million in grants paid from R55 161 million in 2021/2022 to R48 079 million in 2022/2023 was mainly due to decreases in grants paid to the New Development Bank for BRICS and to the South African Customs Union by the National Treasury.

The net cash flows from investment in non-financial assets increased by R10 883 million from R128 797 million in 2021/2022 to R139 680 million in 2022/2023. The increase can mainly be attributed to increased spending on other structures, non-produced assets and transport equipment by extra-budgetary accounts and funds, municipalities, provincial governments and national government.

**Table A – Economic classification of statement of sources and uses of cash of consolidated general government for the 2021/2022 and 2022/2023 fiscal years (summary)<sup>1</sup>**

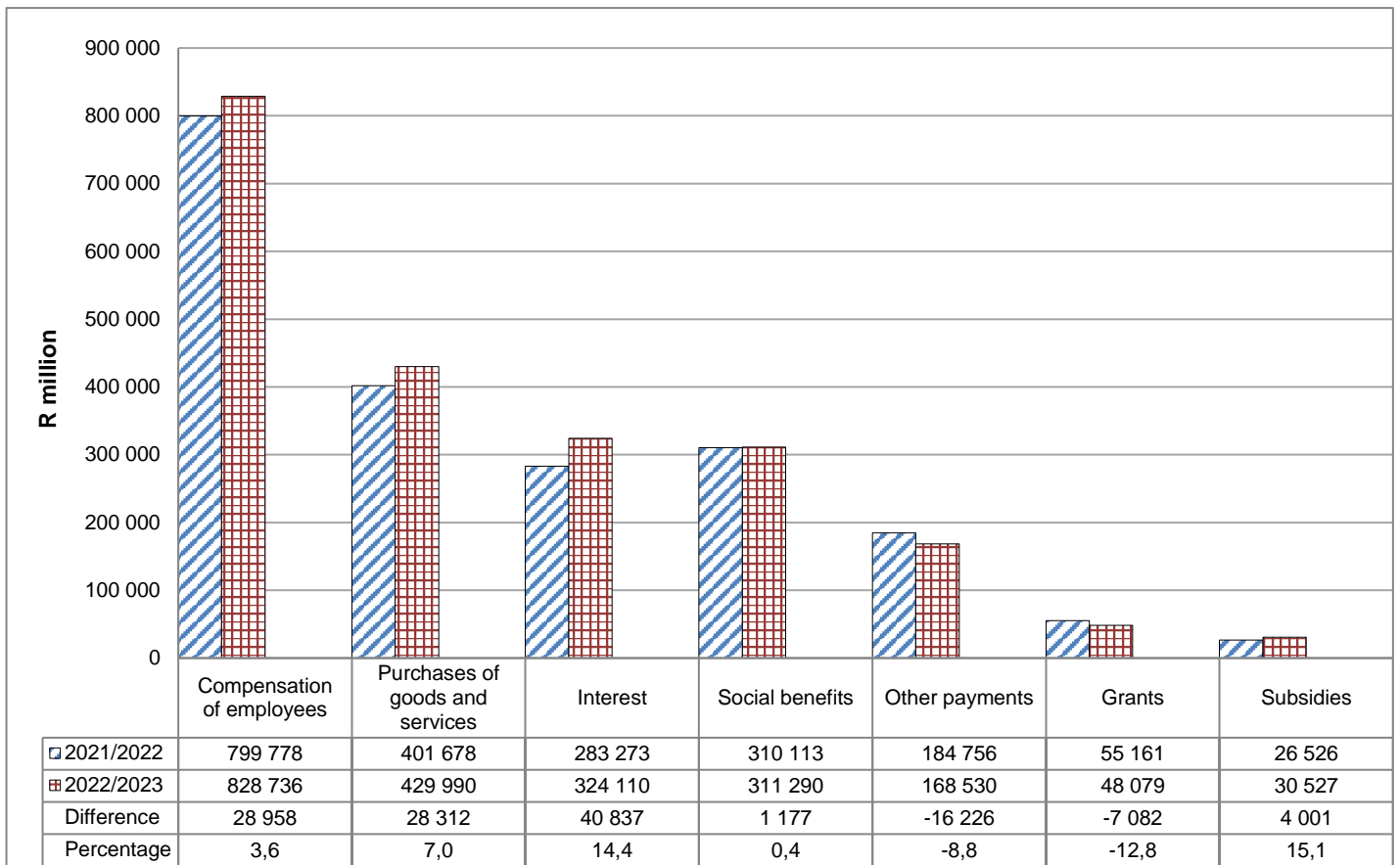
GFS 2014 code	Economic classification of sources and uses of cash	2021/2022 <sup>2</sup>	2022/2023	Difference between 2021/2022 and 2022/2023
		R million		
	<b>Cash flows from operating activities:</b>			
	<b>Revenue cash flows</b> a	<b>1 917 174</b>	<b>2 085 331</b>	<b>168 157</b>
11	Taxes	1 693 341	1 821 916	128 575
12	Social contributions	28 839	32 097	3 258
13	Grants	2 770	1 963	-807
14	Other receipts	192 225	229 355	37 130
	<b>Expense cash flows</b> b	<b>2 061 285</b>	<b>2 141 261</b>	<b>79 976</b>
21	Compensation of employees	799 778	828 736	28 958
22	Purchases of goods and services	401 678	429 990	28 312
24	Interest	283 273	324 110	40 837
25	Subsidies	26 526	30 527	4 001
26	Grants	55 161	48 079	-7 082
27	Social benefits	310 113	311 290	1 177
28	Other payments	184 756	168 530	-16 226
	<i>Net cash flow from operating activities: inflow / (outflow)</i> (a-b) = c	<i>-144 111</i>	<i>-55 930</i>	<i>88 181</i>
	<b>Cash flows from transactions in non-financial assets:</b>			
	<b>Net cash outflow from investments in non-financial assets<sup>3</sup></b> d	<b>128 797</b>	<b>139 680</b>	<b>10 883</b>
611	Fixed assets	126 092	134 669	8 577
612	Inventories	0	0	0
613	Valuables	70	107	37
614	Non-produced assets	2 635	4 904	2 269
	<i>Cash surplus / (deficit)</i> (c-d) = e	<i>-272 908</i>	<i>-195 610</i>	
	<b>Cash flows from financing activities:</b>			
	<b>Net acquisition of financial assets other than cash: outflow / (inflow)</b> f	<b>37 446</b>	<b>54 995</b>	
321	Domestic	37 331	55 432	
322	Foreign	115	-438	
	<b>Net incurrence of liabilities: cash inflow / (outflow)</b> g	<b>245 226</b>	<b>196 836</b>	
331	Domestic	215 906	139 485	
332	Foreign	29 320	57 351	
	<i>Net cash flow from financing activities: inflow / (outflow)</i> (g-f) = h	<i>207 780</i>	<i>141 841</i>	
	<b>Net change in the stock of cash</b> (e+h) = i	<b>-65 128</b>	<b>-53 769</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 (R139 680 million) is equal to purchases of non-financial assets (R140 760 million) minus sales of non-financial assets (R1 079 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 2021/2022\* and 2022/2023\*\* fiscal years**

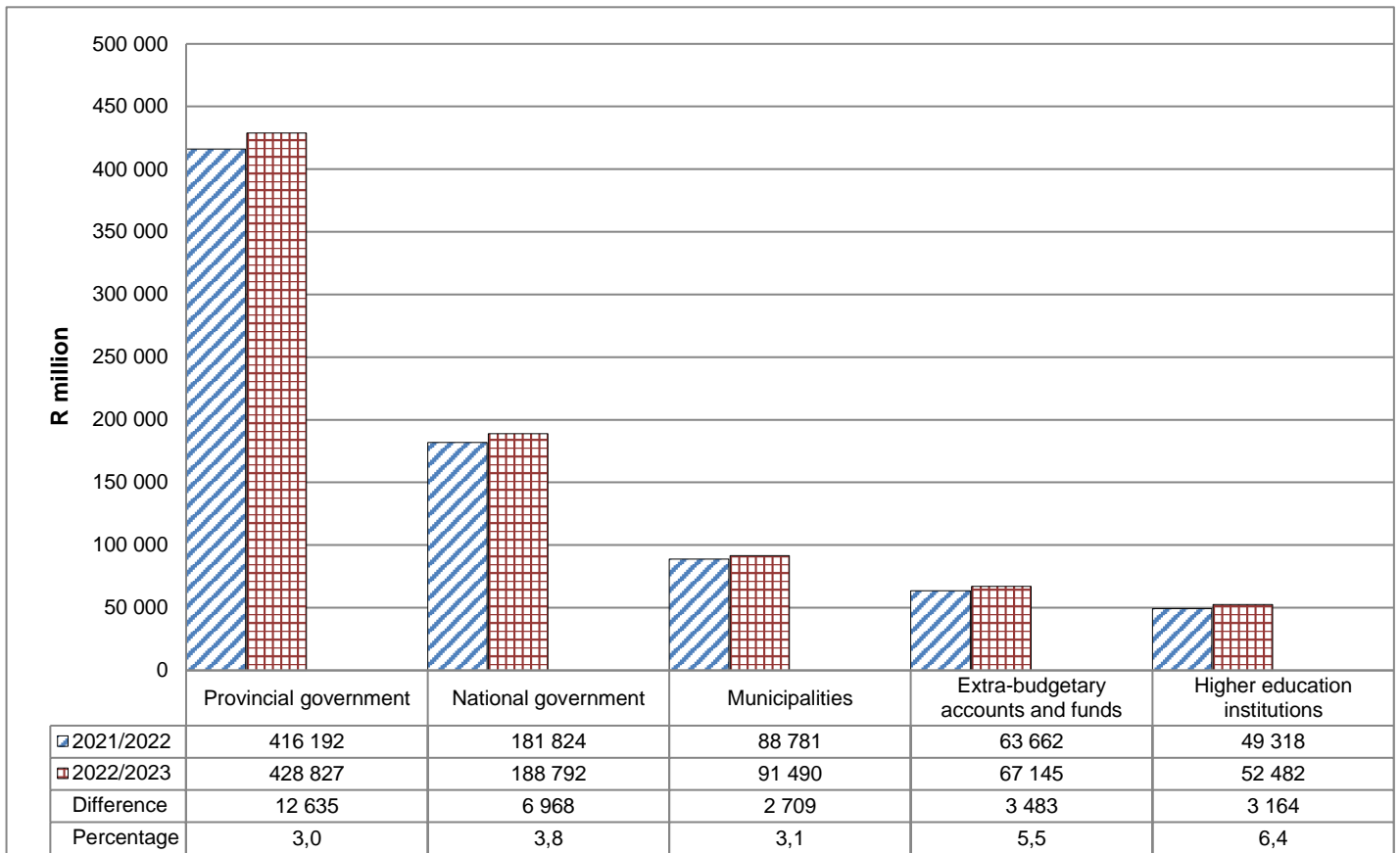


\* Some of the figures have been revised since the previous publication.

\*\* The breakdown can be found in the disaggregated tables available on the Stats SA website: [www.statssa.gov.za](http://www.statssa.gov.za).

Figure 1 shows the economic classification of expense cash flows for operating activities for the 2021/2022 and 2022/2023 fiscal years. In 2022/2023, the consolidated general government’s main costs were compensation of employees (R828 736 million), purchases of goods and services (R429 990 million), interest (R324 110 million) and social benefits (R311 290 million).

**Figure 2 – Compensation of employees by type of general government institution for the 2021/2022\* and 2022/2023\*\* fiscal years**

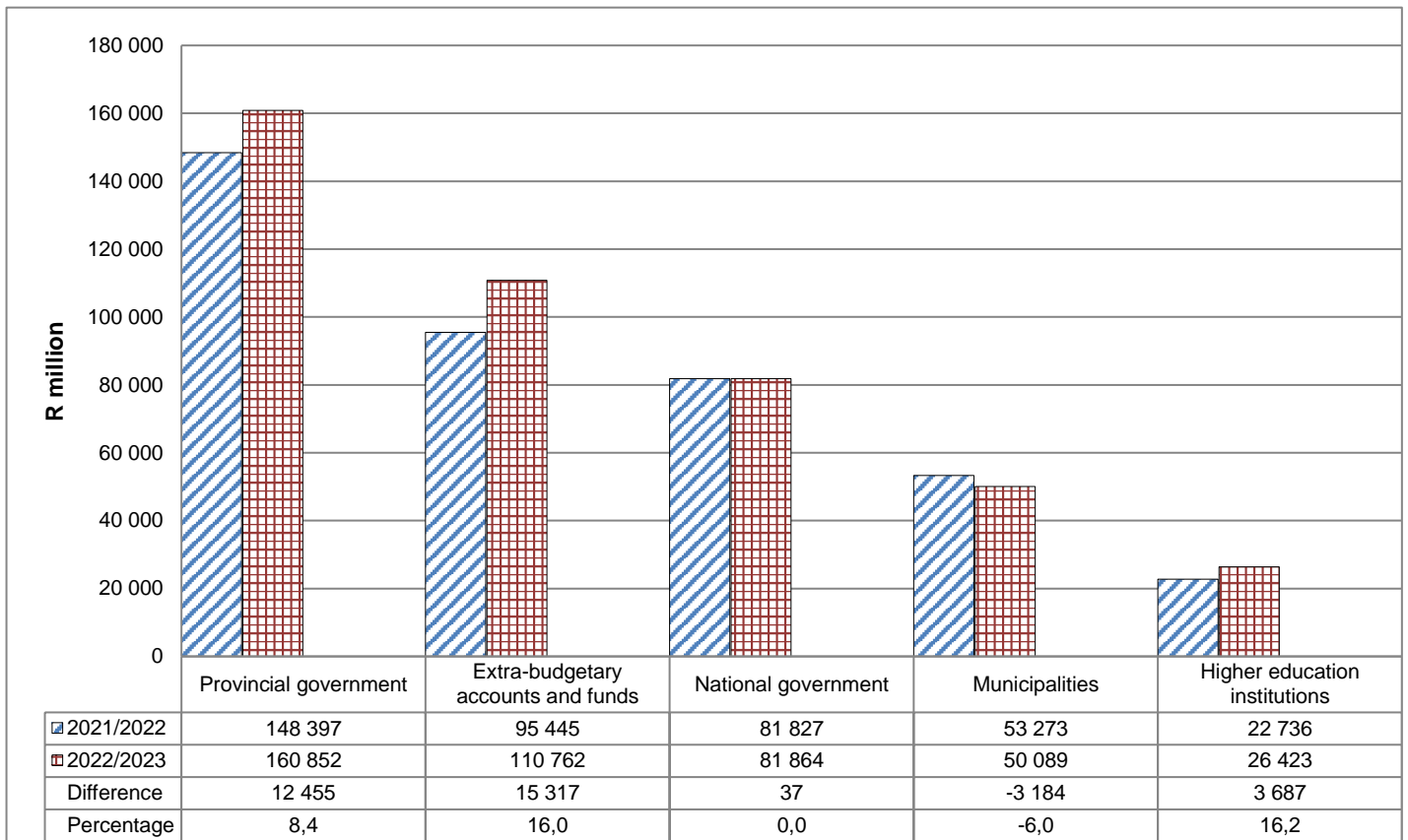


\* Some of the figures have been revised since the previous publication.

\*\* The breakdown can be found in the disaggregated tables available on the Stats SA website: [www.statssa.gov.za](http://www.statssa.gov.za).

Figure 2 shows general government expense cash flows for compensation of employees. The total for the 2022/2023 fiscal year was R828 736 million, with provincial governments accounting for the largest proportion (R428 827 million), followed by national government (R188 792 million), municipalities (R91 490 million), extra-budgetary accounts and funds (R67 145 million) and higher education institutions (R52 482 million).

**Figure 3 – Purchases of goods and services by type of general government institution for the 2021/2022\* and 2022/2023\*\* fiscal years**



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

\*\* The breakdown can be found in the disaggregated tables available on the Stats SA website: [www.statssa.gov.za](http://www.statssa.gov.za).

Figure 3 shows general government expense cash flows for purchases of goods and services. The total for the 2022/2023 fiscal year was R429 990 million, with provincial governments accounting for the largest proportion (R160 852 million), followed by extra-budgetary accounts and funds (R110 762 million), national government (R81 864 million), municipalities (R50 089 million) and higher education institutions (R26 423 million).



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

GFS 2014 code	Cash flows from transactions in non-financial assets		2021/2022 <sup>2</sup>	2022/2023	Difference between 2021/2022 and 2022/2023
			R million		
<b>61</b>	<b>Purchases of non-financial assets:</b>	<b>(b+r+s+t) = a</b>	<b>129 889</b>	<b>140 760</b>	<b>10 871</b>
<b>611</b>	<b>Fixed assets:</b>	<b>(c+d+i+q) = b</b>	<b>127 172</b>	<b>135 743</b>	<b>8 571</b>
<b>6111</b>	<b>Buildings and structures:</b>	<b>c</b>	<b>99 818</b>	<b>104 808</b>	<b>4 990</b>
61111	Dwellings		1 170	674	-496
61112	Buildings other than dwellings		29 952	30 621	669
61113	Other structures		68 631	73 345	4 714
61114	Land improvements		65	169	104
<b>6112</b>	<b>Machinery and equipment:</b>	<b>(e+f) = d</b>	<b>24 613</b>	<b>27 868</b>	<b>3 255</b>
61121	Transport equipment	e	7 154	9 588	2 434
<b>61122</b>	<b>Machinery and equipment other than transport equipment:</b>	<b>(g+h) = f</b>	<b>17 460</b>	<b>18 280</b>	<b>820</b>
611221	Information, computer and telecommunications equipment	g	5 802	6 455	653
<b>611222</b>	<b>Machinery and equipment not elsewhere classified:</b>	<b>h</b>	<b>11 658</b>	<b>11 825</b>	<b>167</b>
6112221	Office furniture (and domestic furniture)		1 683	1 996	313
6112222	Other machinery and equipment		9 951	9 814	-137
6112223	Books		25	16	-9
<b>6113</b>	<b>Other fixed assets:</b>	<b>(j+k) = i</b>	<b>2 740</b>	<b>3 067</b>	<b>327</b>
<b>61131</b>	<b>Cultivated biological resources:</b>	<b>j</b>	<b>43</b>	<b>40</b>	<b>-3</b>
611311	Animal resources yielding repeat products		43	40	-3
611312	Tree, crop, and plant resources yielding repeat products		0	0	0
<b>61132</b>	<b>Intellectual property products:</b>	<b>(l+m+n+o+p) = k</b>	<b>2 697</b>	<b>3 026</b>	<b>329</b>
611321	Research and development	l	1	0	-1
611322	Mineral exploration and evaluation	m	0	0	0
<b>611323</b>	<b>Computer software and databases:</b>	<b>n</b>	<b>2 691</b>	<b>3 019</b>	<b>328</b>
6113231	Computer software		2 689	3 019	330
6113232	Databases		2	0	-2
611324	Entertainment, literary, and artistic originals	o	6	6	0
611325	Other intellectual property products	p	0	1	1
<b>6114</b>	<b>Weapons systems</b>	<b>q</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>612</b>	<b>Inventories</b>	<b>r</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>613</b>	<b>Valuables</b>	<b>s</b>	<b>70</b>	<b>107</b>	<b>37</b>
<b>614</b>	<b>Non-produced assets</b>	<b>t</b>	<b>2 647</b>	<b>4 909</b>	<b>2 262</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.

The largest contributor to the cash outflow from investment in non-financial assets for the 2022/2023 fiscal year was buildings and structures (R104 808 million), followed by machinery and equipment (R27 868 million), non-produced assets (R4 909 million), other fixed assets (R3 067 million) and valuables (R107 million).

## **Contribution of expenditure cash flows for operating activities and purchases of non-financial assets to total general government expenditure by functional classification**

Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources by government in order to promote government objectives and various services rendered to the community. The functionally classified expenditure categories are indicated in Table C, page 11. There are 10 main categories of functional classification of expenditure cash flows 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 general government sector increased by R90 847 million from R2 191 174 million in 2021/2022 to R2 282 021 million in 2022/2023.

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

The increase of R30 753 million in cash payments for education from R430 968 million in 2021/2022 to R461 721 million in 2022/2023 was due to increases in transfer payments to households by the National Student Financial Aid Scheme and increased spending by the KwaZulu-Natal and Gauteng provincial governments and higher education institutions.

The increase of R19 932 million in cash payments for transport from R89 805 million in 2021/2022 to R109 737 million in 2022/2023 was mainly due to increased payments for operating expenditure by the South African National Roads Agency Limited and increased capital transfers to public corporations by the Department of Transport and the Department of Public Enterprises.

The increase of R11 688 million in cash payments for public order and safety from R190 258 million in 2021/2022 to R201 946 million in 2022/2023 was due to increased spending on police services, law courts and prisons by the Department of Police, the Department of Justice and Constitutional Development and the Department of Correctional Services.

The increase of R9 440 million in cash payments for housing and community amenities from R71 021 million in 2021/2022 to R80 461 million in 2022/2023 was mainly due to increased payments for operating expenditure by the Water Trading Entity and increased spending on housing and community amenities by the Department of Water and Sanitation and municipalities.

The increase of R7 803 million in cash payments for agriculture, forestry, fishing and hunting from R24 713 million in 2021/2022 to R32 516 million in 2022/2023 was due to increased capital transfers to public corporations by the National Treasury and increased spending on agriculture, forestry, fishing and hunting by the Department of Agriculture, Land Reform and Rural Development.

The increase of R3 940 million in cash payments for defence from R51 673 million in 2021/2022 to R55 613 million in 2022/2023 was mainly due to increased spending on military defence services by the Department of Defence.

The increase of R3 388 million in cash payments for communications from R2 402 million in 2021/2022 to R5 790 million in 2022/2023 was mainly due to a once-off capital transfer to a public corporation by the Department of Communications and Digital Technologies and increased payments for operating expenditure by the Media, Information and Communication Technologies Sector Education and Training Authority and the Universal Service and Access Fund.

The increase of R2 575 million in cash payments for mining, manufacturing and construction from R7 750 million in 2021/2022 to R10 325 million in 2022/2023 was mainly due to increased subsidies paid to private enterprises by the Department of Trade, Industry and Competition and increased payments for operating expenditure by the Mining Qualifications Authority and the Manufacturing, Engineering and Related Services Sector Education and Training Authority.

The increase of R2 164 million in cash payments for general services from R54 672 million in 2021/2022 to R56 836 million in 2022/2023 was mainly due to increased spending on general services by the Property Management Trading Entity, the State Information Technology Agency and the Gauteng provincial government.

The increase of R1 630 million in cash payments for environmental protection from R13 398 million in 2021/2022 to R15 028 million in 2022/2023 was mainly due to increased spending on goods and services by the South African National Parks and the Department of Forestry, Fisheries and the Environment.

The increase of R1 421 million in cash payments for other industries from R5 520 million in 2021/2022 to R6 941 million in 2022/2023 was mainly due to increased expenditure by the South African Tourism, the Wholesale and Retail Sector Education and Training Authority and the Dube Trade Port Corporation.

The decrease of R26 724 million in cash payments for executive and legislative organs, financial and fiscal affairs, external affairs from R226 001 million in 2021/2022 to R199 277 million in 2022/2023 was due to capital transfer payments by the National Treasury to the public corporations during the 2021/2022 fiscal year.

The decrease of R7 994 million in cash payments for fuel and energy from R38 317 million in 2021/2022 to R30 323 million in 2022/2023 was mainly due to decreased capital transfers to non-financial public corporations by the Department of Public Enterprises.

The decrease of R5 852 million in cash payments for general economic, commercial and labour affairs from R36 542 million in 2021/2022 to R30 690 million in 2022/2023 was mainly due to a once-off capital transfer payment to a public corporation during 2021/2022 by the National Treasury.

The decrease of R1 874 million in cash payments for health from R267 776 million in 2021/2022 to R265 902 million in 2022/2023 was due to decreased spending on goods and services by the Department of Health.

The decrease of R1 374 million in cash payments for social protection from R347 437 million in 2021/2022 to R346 063 million in 2022/2023 was due to decreased social benefits paid to beneficiaries by the Unemployment Insurance Fund and the Road Accident Fund.

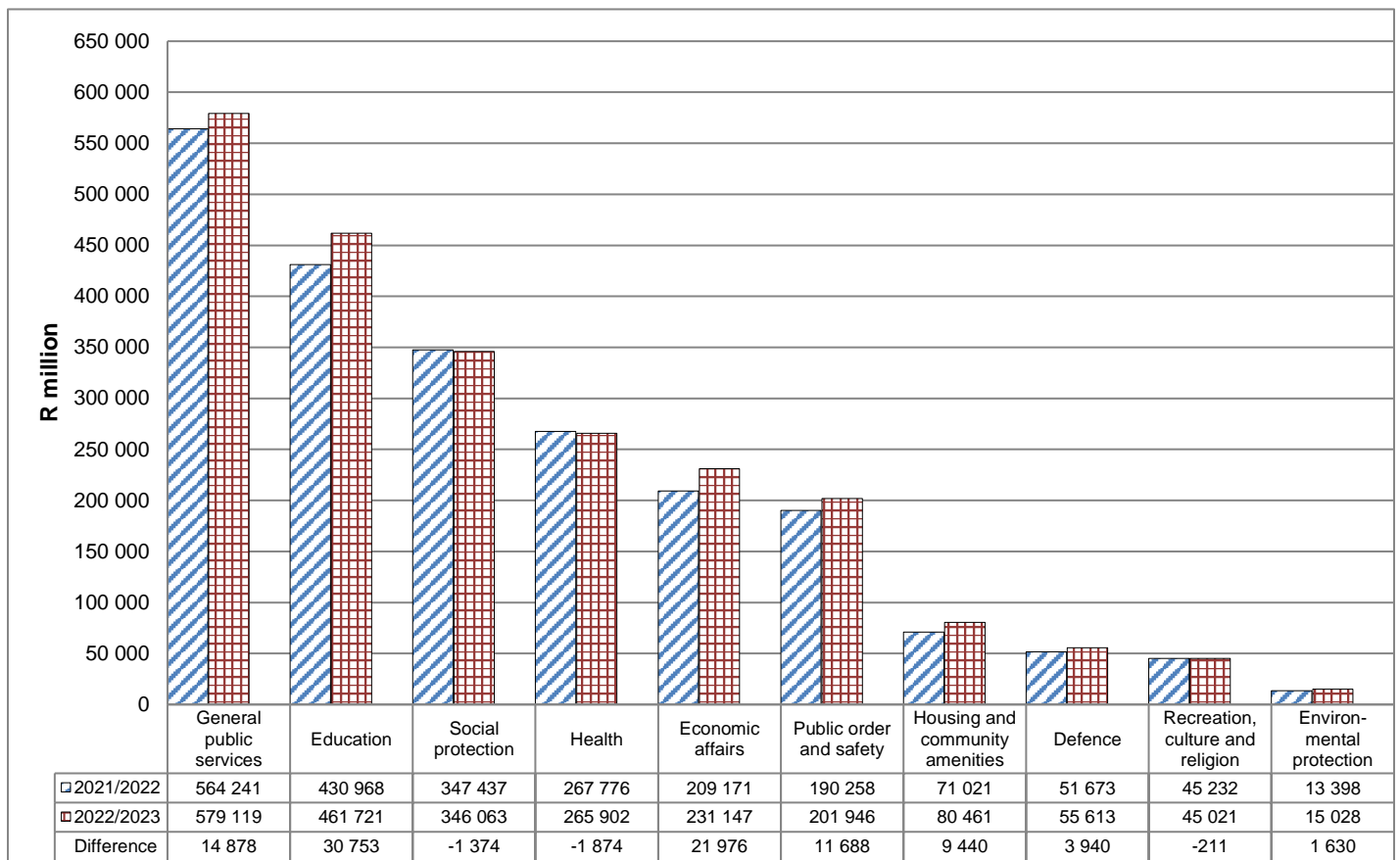
The decrease of R1 367 million in cash payments for general public services not elsewhere classified (n.e.c.) from R4 605 million in 2021/2022 to R3 238 million in 2022/2023 was mainly due to decreased expenditure on general public services n.e.c. by the Electoral Commission of South Africa.

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

GFS 2014 code	Functional classification	2021/2022 <sup>2</sup>	2022/2023	Difference between 2021/2022 and 2022/2023	% of total cash payments 2022/2023
<b>R million</b>					
<b>701</b>	<b>General public services</b> a	<b>564 241</b>	<b>579 119</b>	<b>14 878</b>	<b>25,4</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	226 001	199 277	-26 724	8,7
7012	Foreign economic aid	267	299	32	0,0
7013	General services	54 672	56 836	2 164	2,5
7014	Basic research	9 221	9 919	698	0,4
7015	R&D General public services	1 404	1 091	-313	0,0
7016	General public services n.e.c. <sup>3</sup>	4 605	3 238	-1 367	0,1
7017	Public debt transactions (mainly interest)	268 072	308 459	40 387	13,5
7018	Transfers of a general character between different levels of government	0	0	0	0,0
<b>702</b>	<b>Defence</b> b	<b>51 673</b>	<b>55 613</b>	<b>3 940</b>	<b>2,4</b>
<b>703</b>	<b>Public order and safety</b> c	<b>190 258</b>	<b>201 946</b>	<b>11 688</b>	<b>8,8</b>
7031	Police	128 647	132 190	3 543	5,8
7032	Fire protection services	8 504	9 010	506	0,4
7033	Law courts	23 679	25 831	2 152	1,1
7034	Prisons	24 492	25 230	738	1,1
7035	R&D Public order and safety	218	179	-39	0,0
7036	Public order and safety n.e.c.	4 717	9 506	4 789	0,4
<b>704</b>	<b>Economic affairs</b> d	<b>209 171</b>	<b>231 147</b>	<b>21 976</b>	<b>10,1</b>
7041	General economic, commercial and labour affairs	36 542	30 690	-5 852	1,3
7042	Agriculture, forestry, fishing and hunting	24 713	32 516	7 803	1,4
7043	Fuel and energy	38 317	30 323	-7 994	1,3
7044	Mining, manufacturing and construction	7 750	10 325	2 575	0,5
7045	Transport	89 805	109 737	19 932	4,8
7046	Communications	2 402	5 790	3 388	0,3
7047	Other industries	5 520	6 941	1 421	0,3
7048	R&D Economic affairs	4 123	4 825	702	0,2
7049	Economic affairs n.e.c.	0	0	0	0,0
<b>705</b>	<b>Environmental protection</b> e	<b>13 398</b>	<b>15 028</b>	<b>1 630</b>	<b>0,7</b>
<b>706</b>	<b>Housing and community amenities</b> f	<b>71 021</b>	<b>80 461</b>	<b>9 440</b>	<b>3,5</b>
<b>707</b>	<b>Health</b> g	<b>267 776</b>	<b>265 902</b>	<b>-1 874</b>	<b>11,7</b>
<b>708</b>	<b>Recreation, culture and religion</b> h	<b>45 232</b>	<b>45 021</b>	<b>-211</b>	<b>2,0</b>
<b>709</b>	<b>Education</b> i	<b>430 968</b>	<b>461 721</b>	<b>30 753</b>	<b>20,2</b>
<b>710</b>	<b>Social protection</b> j	<b>347 437</b>	<b>346 063</b>	<b>-1 374</b>	<b>15,2</b>
<b>70</b>	<b>Total consolidated general government expenditure cash flows for operating activities and purchases of non-financial assets (k = a+b+c+d+e+f+g+h+i+j)</b> k	<b>2 191 174</b>	<b>2 282 021</b>	<b>90 847</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 4 – Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets for the 2021/2022\* and 2022/2023\*\* fiscal years**

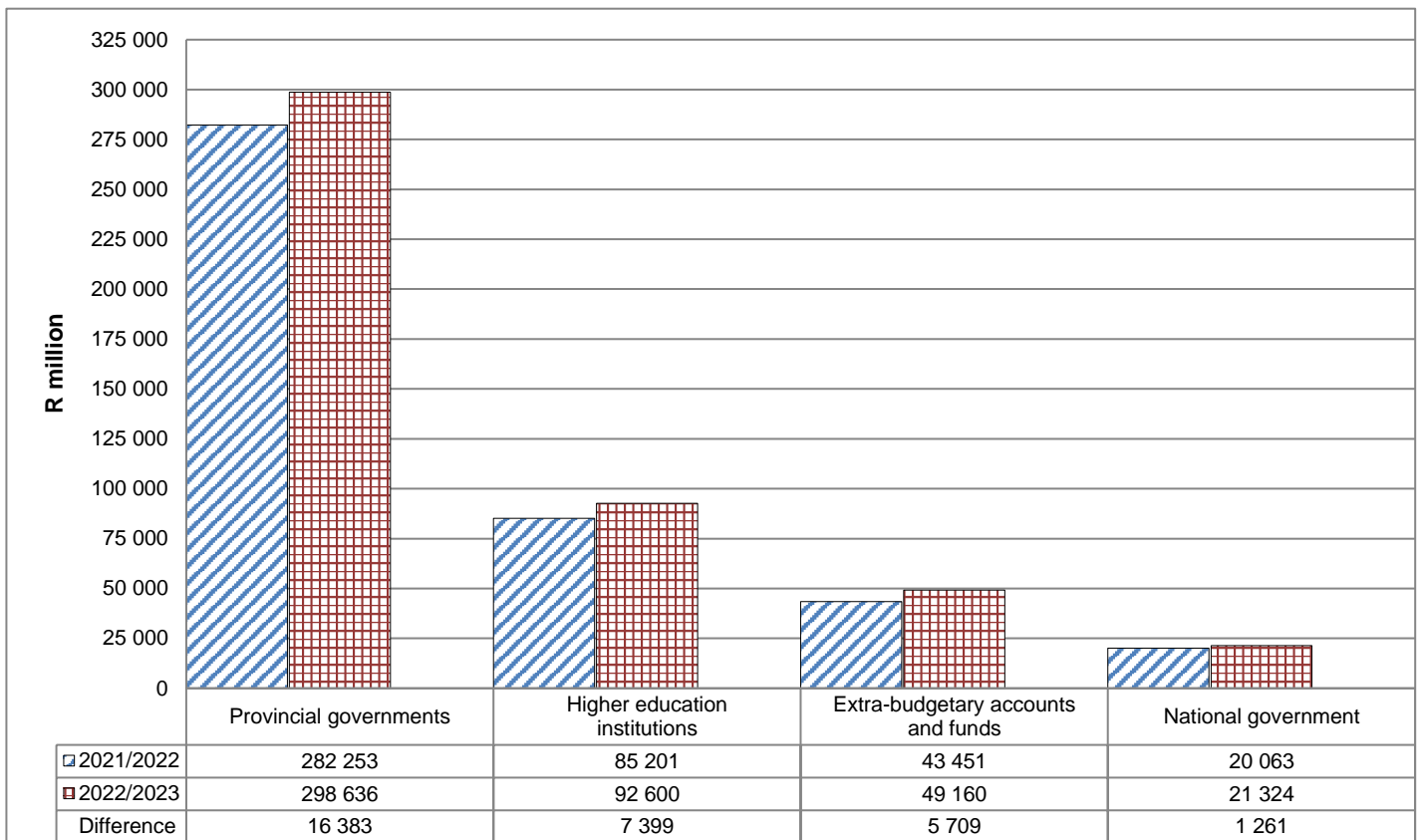


\* Some of the figures have been revised since the previous publication.

\*\* The breakdown can be found in the disaggregated tables available on the Stats SA website: [www.statssa.gov.za](http://www.statssa.gov.za).

Figure 4 shows the functional classification of expenditure cash flows for operating activities and purchases of non-financial assets. The total for the 2022/2023 fiscal year was R2 282 021 million, with general public services spending the highest amount (R579 119 million), followed by education (R461 721 million), social protection (R346 063 million), health (R265 902 million) and economic affairs (R231 147 million).

**Figure 5 – Spending on education by type of general government institution for the 2021/2022\* and 2022/2023\*\* fiscal years**

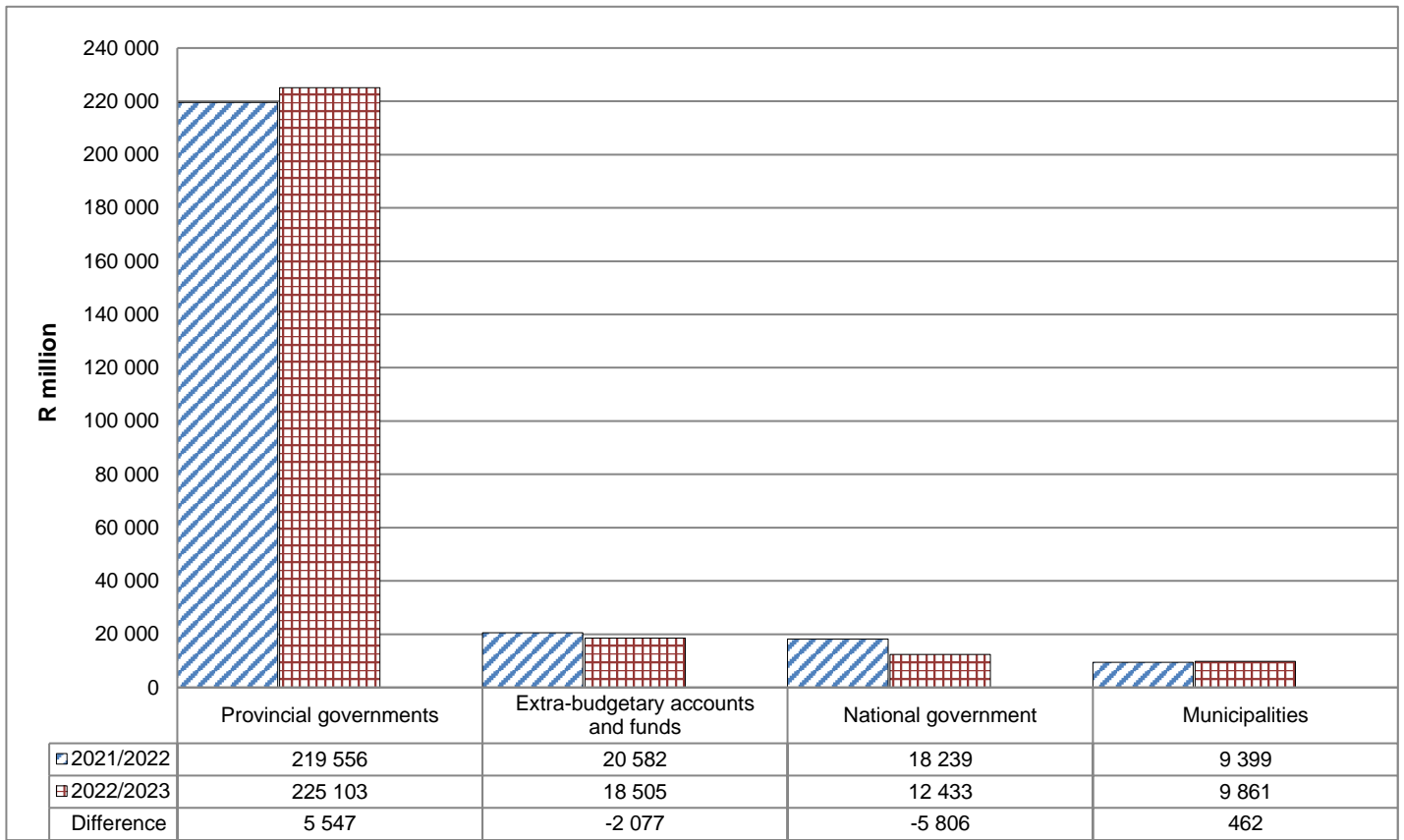


\* Some of the figures have been revised since the previous publication.

\*\* The breakdown can be found in the disaggregated tables available on the Stats SA website: [www.statssa.gov.za](http://www.statssa.gov.za).

Figure 5 shows general government expenditure on education. The total for the 2022/2023 fiscal year was R461 721 million, with provincial governments spending the highest amount (R298 636 million), followed by higher education institutions (R92 600 million), extra-budgetary accounts and funds (R49 160 million) and national government (R21 324 million).

**Figure 6 – Spending on health by type of general government institution for the 2021/2022\* and 2022/2023\*\* fiscal years**

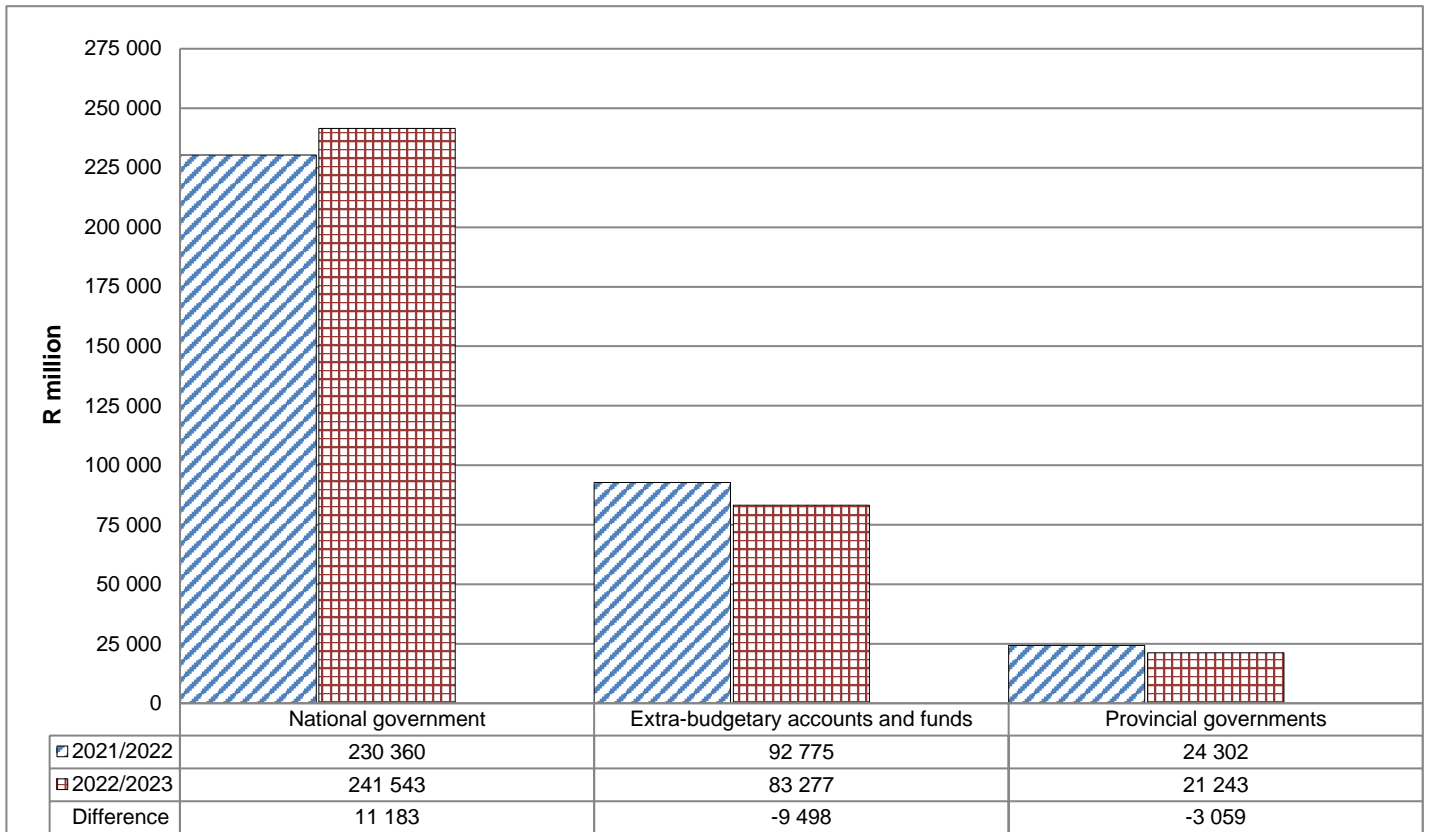


\* Some of the figures have been revised since the previous publication.

\*\* The breakdown can be found in the disaggregated tables available on the Stats SA website: [www.statssa.gov.za](http://www.statssa.gov.za).

Figure 6 shows general government expenditure on health. The total for the 2022/2023 fiscal year was R265 902 million, with provincial governments spending the highest amount (R225 103 million), followed by extra-budgetary accounts and funds (R18 505 million), national government (R12 433 million) and municipalities (R9 861 million).

**Figure 7 – Spending on social protection by type of general government institution for the 2021/2022\* and 2022/2023\*\* fiscal years**



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

\*\* The breakdown can be found in the disaggregated tables available on the Stats SA website: [www.statssa.gov.za](http://www.statssa.gov.za).

Figure 7 shows general government expenditure on social protection. The total for the 2022/2023 fiscal year was R346 063 million, with national government spending the highest amount (R241 543 million), followed by extra-budgetary accounts and funds (R83 277 million) and provincial governments (R21 243 million).



**Table D – Contribution of the different types of general government institutions to the total consolidated expenditure cash flows for operating activities and purchases of non-financial assets for the 2021/2022 and 2022/2023 fiscal years (summary)<sup>1</sup>**

Type of general government institution	R million			% of total cash payments	
	2021/2022 <sup>2</sup>	2022/2023	Difference between 2021/2022 and 2022/2023	2021/2022	2022/2023
National government	942 207	976 279	34 071	43,0	42,8
Provincial government	642 518	668 808	26 290	29,3	29,3
Extra-budgetary accounts and funds	307 930	326 004	18 074	14,1	14,3
Municipalities	213 318	218 331	5 013	9,7	9,6
Higher education institutions	85 201	92 600	7 399	3,9	4,1
<b>Total expenditure</b>	<b>2 191 174</b>	<b>2 282 021</b>	<b>90 846</b>	<b>100,0</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.

Sources:

- (i) P9101 *Capital expenditure by the public sector for 2022 and 2023*
- (ii) P9102 *Financial statistics of extra-budgetary accounts and funds 2022/2023*
- (iii) P9103.1 *Financial statistics of higher education institutions 2022 and 2023*
- (iv) P9114 *Financial census of municipalities June 2022 and June 2023*
- (v) P9119.3 *Financial statistics of national government 2022/2023*
- (vi) P9121 *Financial statistics of provincial government 2022/2023*

**Remarks on the figures in Table D**

The increase of R34 071 million in the expenditure of national government was mainly due to increases in interest paid on public debt, payments of social grants to households and payments for compensation of employees.

The increase of R26 290 million in the expenditure of provincial governments was mainly due to increases in payments for compensation of employees, purchases of goods and services and transfers paid to households.

The increase of R18 074 million in the expenditure of extra-budgetary accounts and funds was mainly due to increases in payments for purchases of goods and services, transfer payments to households, payments for compensation of employees and other payments.

The increase of R7 399 million in the expenditure of higher education institutions was mainly due to increases in payments for purchases of goods and services, compensation of employees and expenditure on buildings other than dwellings.

The increase of R5 013 million in the expenditure of municipalities was mainly due to increases in payments for compensation of employees, transport equipment and other structures.

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

**Table 1 – Economic classification of revenue cash flows from operating activities for the 2022/2023\* 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>2 085 331</b>
11	Taxes	1 821 916
12	Social contributions	32 097
13	Grants	1 963
14	Other receipts	229 355

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

**Table 2 – Economic and functional classification of expense cash flows for operating activities for the 2022/2023\* fiscal year (summary)**

GFS 2014 code	Functional classification	Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
		R million							
<b>70</b>	<b>GENERAL GOVERNMENT SERVICES</b>	<b>828 736</b>	<b>429 990</b>	<b>324 110</b>	<b>30 527</b>	<b>48 079</b>	<b>311 290</b>	<b>168 530</b>	<b>2 141 261</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>89 448</b>	<b>84 547</b>	<b>318 158</b>	<b>1 002</b>	<b>46 734</b>	<b>234</b>	<b>4 897</b>	<b>545 020</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	66 111	44 770	9 835	0	46 434	95	3 265	170 511
7012	Foreign economic aid	0	0	0	0	299	0	0	299
7013	General services	19 676	32 135	17	0	0	138	252	52 218
7014	Basic research	1 964	5 085	2	1 002	0	1	1 361	9 415
7015	R&D General public services	64	1 025	0	0	0	0	0	1 089
7016	General public services n.e.c.	1 634	1 374	1	0	0	0	19	3 029
7017	Public debt transactions	0	156	308 303	0	0	0	0	308 459
7018	Transfers of a general character between different levels of government	0	0	0	0	0	0	0	0
<b>702</b>	<b>DEFENCE</b>	<b>35 325</b>	<b>12 993</b>	<b>0</b>	<b>0</b>	<b>133</b>	<b>1 279</b>	<b>3 623</b>	<b>53 353</b>
7021	Military defence	30 459	11 870	0	0	133	1 279	3 623	47 365
7022	Civil defence	0	0	0	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0	0	0	0
7024	R&D Defence	0	23	0	0	0	0	0	23
7025	Defence n.e.c.	4 866	1 100	0	0	0	0	0	5 966
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>143 823</b>	<b>35 486</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>1 504</b>	<b>1 851</b>	<b>182 674</b>
7031	Police services	98 407	20 984	3	0	0	766	869	121 030
7032	Fire protection services	5 128	524	4	0	0	0	6	5 662
7033	Law courts	17 672	5 965	1	0	0	181	911	24 731
7034	Prisons	17 512	6 719	3	0	0	556	54	24 844
7035	R&D Public order and safety	86	92	0	0	0	0	0	178
7036	Public order and safety n.e.c.	5 018	1 201	0	0	0	0	10	6 230

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

**Table 2 – Economic and functional classification of expense cash flows for operating activities for the 2022/2023\* fiscal year (summary) (continued)**

GFS 2014 code	Functional classification	Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
R million									
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>37 085</b>	<b>70 610</b>	<b>3 630</b>	<b>25 514</b>	<b>960</b>	<b>219</b>	<b>68 476</b>	<b>206 495</b>
7041	General economic, commercial and labour affairs	9 394	9 708	18	1 145	960	23	7 982	29 230
7042	Agriculture, forestry, fishing and hunting	11 452	8 603	18	81	0	104	9 521	29 779
7043	Fuel and energy	807	851	0	2 162	0	2	26 467	30 288
7044	Mining, manufacturing and construction	1 650	5 233	0	3 181	0	4	168	10 237
7045	Transport	9 155	37 596	3 588	18 422	0	78	21 271	90 109
7046	Communication	752	2 079	2	519	0	2	2 405	5 758
7047	Other industries	1 897	4 277	2	4	0	3	266	6 449
7048	R&D Economic affairs	1 979	2 263	2	0	0	3	396	4 643
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>6 566</b>	<b>6 302</b>	<b>53</b>	<b>916</b>	<b>0</b>	<b>24</b>	<b>248</b>	<b>14 109</b>
7051	Waste management	263	314	3	534	0	2	138	1 255
7052	Waste water management	0	0	0	375	0	0	0	375
7053	Pollution abatement	266	135	5	0	0	2	2	410
7054	Protection of biodiversity and landscape	5 686	5 406	39	7	0	18	99	11 256
7055	R&D Environmental protection	145	341	1	0	0	0	2	490
7056	Environmental protection n.e.c.	205	106	4	0	0	2	6	323
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>17 722</b>	<b>25 242</b>	<b>1 371</b>	<b>655</b>	<b>251</b>	<b>40</b>	<b>21 124</b>	<b>66 405</b>
7061	Housing development	5 307	5 475	54	0	0	16	18 930	29 783
7062	Community development	8 510	7 912	116	0	0	11	515	17 063
7063	Water supply	3 696	11 519	1 200	655	251	13	1 582	18 916
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	209	336	0	0	0	0	97	643
7066	Housing and community amenities n.e.c.	0	0	0	0	0	0	0	0

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

**Table 2 – Economic and functional classification of expense cash flows for operating activities for the 2022/2023\* fiscal year (summary) (continued)**

GFS 2014 code	Functional classification	Economic classification							TOTAL (21 - 28)
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
R million									
<b>707</b>	<b>HEALTH</b>	<b>166 149</b>	<b>81 099</b>	<b>77</b>	<b>0</b>	<b>0</b>	<b>694</b>	<b>3 527</b>	<b>251 546</b>
7071	Medical products, appliances, and equipment	240	5 531	0	0	0	0	0	5 772
7072	Outpatient services	6 525	2 275	4	0	0	18	36	8 858
7073	Hospital services	98 042	37 175	50	0	0	452	1 690	137 409
7074	Public health services	54 049	25 995	22	0	0	218	1 759	82 043
7075	R&D Health	5 348	5 670	0	0	0	0	21	11 039
7076	Health n.e.c.	1 945	4 453	0	0	0	6	21	6 425
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>20 354</b>	<b>10 044</b>	<b>20</b>	<b>631</b>	<b>0</b>	<b>39</b>	<b>4 308</b>	<b>35 396</b>
7081	Recreational and sporting services	7 417	3 539	10	2	0	4	1 174	12 145
7082	Cultural services	12 338	5 420	10	311	0	35	1 055	19 169
7083	Broadcasting and publishing services	157	158	0	318	0	0	332	965
7084	Religious and other community services	321	799	0	0	0	0	1 742	2 863
7085	R&D Recreation, culture and religion	17	80	0	0	0	0	4	102
7086	Recreation, culture and religion n.e.c.	103	49	0	0	0	0	0	152
<b>709</b>	<b>EDUCATION</b>	<b>291 361</b>	<b>92 314</b>	<b>482</b>	<b>1 808</b>	<b>1</b>	<b>1 285</b>	<b>54 022</b>	<b>441 275</b>
7091	Pre-primary and primary education	113 268	15 780	5	1 028	0	617	67	130 765
7092	Secondary education	84 383	13 971	3	780	0	407	24	99 567
7093	Post-secondary non-tertiary education	13 953	6 571	0	0	0	33	229	20 787
7094	Tertiary education	52 777	26 697	432	0	0	1	51 999	131 905
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	41	115	0	0	0	0	9	165
7098	Education n.e.c.	26 939	29 180	43	0	1	228	1 694	58 085

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

**Table 2 – Economic and functional classification of expense cash flows for operating activities for the 2022/2023\* fiscal year (summary) (concluded)**

GFS 2014 code	Functional classification	Economic classification							TOTAL (21 - 28)
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
R million									
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>20 903</b>	<b>11 352</b>	<b>308</b>	<b>0</b>	<b>0</b>	<b>305 970</b>	<b>6 454</b>	<b>344 988</b>
7101	Sickness and disability	1 658	1 423	7	0	0	30 102	541	33 732
7102	Old age	632	448	0	0	0	97 383	1 105	99 567
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	3 613	588	0	0	0	84 530	2 255	90 986
7105	Unemployment	1 342	1 078	0	0	0	16 063	0	18 483
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	2 008	564	0	0	0	4	1 025	3 601
7108	R&D Social protection	312	167	0	0	0	1	0	481
7109	Social protection n.e.c.	11 338	7 085	301	0	0	77 887	1 527	98 138

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

**Table 3 – Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 2022/2023\* fiscal year (summary)**

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
R million						
<b>70</b>	<b>GENERAL GOVERNMENT SERVICES</b>	<b>135 743</b>	<b>0</b>	<b>107</b>	<b>4 909</b>	<b>140 760</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>33 981</b>	<b>0</b>	<b>18</b>	<b>100</b>	<b>34 099</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	28 656	0	17	93	28 767
7012	Foreign economic aid	0	0	0	0	0
7013	General services	4 613	0	0	6	4 618
7014	Basic research	503	0	0	0	503
7015	R&D General public services	2	0	0	0	2
7016	General public services n.e.c.	208	0	0	1	209
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>2 259</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2 259</b>
7021	Military defence	1 773	0	0	0	1 773
7022	Civil defence	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0
7025	Defence n.e.c.	486	0	0	0	486
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>19 216</b>	<b>0</b>	<b>9</b>	<b>48</b>	<b>19 272</b>
7031	Police services	11 130	0	5	25	11 160
7032	Fire protection services	3 335	0	2	11	3 348
7033	Law courts	1 100	0	0	0	1 100
7034	Prisons	386	0	0	0	386
7035	R&D Public order and safety	1	0	0	0	1
7036	Public order and safety n.e.c.	3 263	0	2	11	3 276

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

**Table 3 – Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 2022/2023\* fiscal year (summary) (continued)**

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
R million						
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>23 102</b>	<b>0</b>	<b>0</b>	<b>1 551</b>	<b>24 653</b>
7041	General economic, commercial and labour affairs	1 457	0	0	3	1 460
7042	Agriculture, forestry, fishing and hunting	1 225	0	0	1 512	2 737
7043	Fuel and energy	35	0	0	0	35
7044	Mining, manufacturing and construction	88	0	0	0	88
7045	Transport	19 592	0	0	36	19 628
7046	Communication	32	0	0	0	32
7047	Other industries	492	0	0	0	492
7048	R&D Economic affairs	182	0	0	0	182
7049	Economic affairs n.e.c.	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>891</b>	<b>0</b>	<b>0</b>	<b>28</b>	<b>919</b>
7051	Waste management	109	0	0	0	109
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	5	0	0	0	5
7054	Protection of biodiversity and landscape	745	0	0	28	773
7055	R&D Environmental protection	24	0	0	0	24
7056	Environmental protection n.e.c.	8	0	0	0	8
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>10 932</b>	<b>0</b>	<b>4</b>	<b>3 120</b>	<b>14 056</b>
7061	Housing development	1 864	0	1	869	2 734
7062	Community development	5 362	0	3	17	5 382
7063	Water supply	3 701	0	0	2 234	5 936
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	4	0	0	0	4
7066	Housing and community amenities n.e.c.	0	0	0	0	0

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



**Table 3 – Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 2022/2023\* fiscal year (summary) (continued)**

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non- produced assets	TOTAL (611 - 614)
R million						
<b>707</b>	<b>HEALTH</b>	<b>14 342</b>	<b>0</b>	<b>2</b>	<b>12</b>	<b>14 357</b>
7071	Medical products, appliances, and equipment	12	0	0	0	12
7072	Outpatient services	1 266	0	0	0	1 266
7073	Hospital services	6 385	0	0	0	6 385
7074	Public health services	6 175	0	2	12	6 189
7075	R&D Health	146	0	0	0	146
7076	Health n.e.c.	359	0	0	0	359
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>9 521</b>	<b>0</b>	<b>74</b>	<b>30</b>	<b>9 625</b>
7081	Recreational and sporting services	4 011	0	60	13	4 084
7082	Cultural services	5 467	0	14	17	5 497
7083	Broadcasting and publishing services	3	0	0	0	3
7084	Religious and other community services	35	0	0	0	35
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	5	0	0	0	5
<b>709</b>	<b>EDUCATION</b>	<b>20 425</b>	<b>0</b>	<b>0</b>	<b>21</b>	<b>20 446</b>
7091	Pre-primary and primary education	889	0	0	0	889
7092	Secondary education	694	0	0	0	694
7093	Post-secondary non-tertiary education	54	0	0	0	54
7094	Tertiary education	8 366	0	0	1	8 367
7095	Education not definable by level	0	0	0	0	0
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	3	0	0	0	3
7098	Education n.e.c.	10 419	0	0	20	10 439

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

**Table 3 – Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 2022/2023\* fiscal year (summary) (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>1 075</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1 075</b>
7101	Sickness and disability	26	0	0	0	26
7102	Old age	30	0	0	0	30
7103	Survivors	0	0	0	0	0
7104	Family and children	74	0	0	0	74
7105	Unemployment	114	0	0	0	114
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	52	0	0	0	52
7108	R&D Social protection	8	0	0	0	8
7109	Social protection n.e.c.	771	0	0	0	771

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

**Table 4 – Economic classification of cash inflows (sales) from investment in non-financial assets for the 2022/2023\* fiscal year (summary)**

<b>GFS 2014 code</b>	<b>Economic classification</b>	<b>R million</b>
<b>31</b>	<b>Sales of non-financial assets</b>	<b>1 079</b>
311	Fixed assets	1 074
312	Inventories	0
313	Valuables	0
314	Non-produced assets	5

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

**Table 5 – Economic classification of the net acquisition of financial assets other than cash for the 2022/2023\* fiscal year (summary)**

<b>GFS 2014 code</b>	<b>Economic classification</b>	<b>R million</b>
<b>32</b>	<b>Net acquisition of assets other than cash</b>	<b>54 995</b>
321	Domestic	55 432
322	Foreign	-438

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

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

<b>GFS 2014 code</b>	<b>Economic classification</b>	<b>R million</b>
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>196 836</b>
331	Domestic	139 485
332	Foreign	57 351

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

**Annexure A: Information on disaggregated tables is available on the Stats SA website:**  
<http://www.statssa.gov.za/?s=P9119.4&sitem=publications>

## Tables

<b>Table 1</b>	Economic classification of revenue cash flows from operating activities for the 2022/2023 fiscal year
<b>Table 2</b>	Economic and functional classification of expense cash flows for operating activities for the 2022/2023 fiscal year
<b>Table 3</b>	Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 2022/2023 fiscal year
<b>Table 4</b>	Economic classification of cash inflows (sales) from investment in non-financial assets for the 2022/2023 fiscal year
<b>Table 5</b>	Economic classification of the net acquisition of financial assets other than cash for the 2022/2023 fiscal year
<b>Table 6</b>	Economic classification of the net incurrence of liabilities for the 2022/2023 fiscal year
<b>Table 7</b>	Economic and functional classification of expense cash flows for operating activities for the 2022/2023 fiscal year: Government consumption cash payments divided between individual and collective services
<b>Table 8</b>	Economic and functional classification of expense cash flows for operating activities for the 2022/2023 fiscal year: Subsidies paid divided between subsidies on products and subsidies on production
<b>Table 9</b>	Economic classification of statement of sources and uses of cash according to the different levels of general government for the 2022/2023 fiscal year (summary)
<b>Table 10</b>	Functional classification of the expenditure cash flows for operating activities and purchases of non-financial assets for the different levels of general government for the 2022/2023 fiscal year (summary)

## Explanatory notes

### Introduction

This statistical release includes economic and functional classifications of the transactions of consolidated general government for the 2022/2023 fiscal year. General government refers to those government institutions whose primary activity is to assume responsibility for the provision of goods and services to the community or individual households free of charge or at prices that are not economically significant and to redistribute income and wealth by means of transfers. A defining characteristic of general government is the ability to impose, directly or indirectly, taxes and other compulsory levies, for which there is no direct quid pro quo, on other sectors of the economy. The different levels of general government institutions are national government departments; provincial government departments; extra-budgetary accounts and funds of the national and provincial governments; higher education institutions; and municipalities (non-trading services).

### Methodology

The published financial statistical releases of the different levels of general government were used. The transactions of consolidated general government are classified economically and functionally according to GFSM 2014. This statistical release eliminates intergovernmental transactions between general government institutions (i.e. grants, professional and special services, interest and compulsory fees received and paid between the general government institutions). The financial year of higher education institutions ends on 31 December and the municipalities' financial year ends on 30 June. For the purpose of consolidation, estimates used in this publication have been adjusted from financial years-end to the fiscal year ending on 31 March.

### Disaggregated data

Disaggregated data (Tables 1 to 10) are available on the Stats SA website. Internal transactions between the levels of general government institutions in the tables are eliminated.

### Scope of the financial statistics of consolidated general governments

The following statistical releases were used:

- *Financial statistics of national government 2022/2023* (statistical release P9119.3) published on 27 June 2024;
- *Financial census of municipalities* (statistical release P9114) for the years ended 30 June 2022 and 30 June 2023, published on 29 June 2023 and on 27 June 2024 respectively;
- *Financial statistics of extra-budgetary accounts and funds 2022/2023* (statistical release P9102) published on 29 August 2024;
- *Financial statistics of provincial government 2022/2023* (statistical release P9121) published on 26 September 2024;
- *Financial statistics of higher education institutions* (statistical release P9103.1) for 2022 and 2023, published on 26 October 2023 and on 31 October 2024 respectively; and
- *Capital expenditure by the public sector* (statistical release P9101) for 2022 and 2023, published on 26 October 2023 and on 31 October 2024 respectively.

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

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

**Economic classification**

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

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

- **Revenue cash flows**

Taxes  
Social contributions  
Grants  
Other receipts

- **Expense cash flows**

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

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

Fixed assets  
Inventories  
Valuables  
Non-produced assets

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

Fixed assets  
Inventories  
Valuables  
Non-produced assets

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

Domestic  
Foreign

- **Net incurrence of liabilities**

Domestic  
Foreign

## Functional classification

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

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

- **General public services**

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

- **Defence**

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

- **Public order and safety**

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

- **Economic affairs**

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

- **Environmental protection**

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

- **Housing and community amenities**

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

- **Health**

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

- **Recreation, culture and religion**

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

- **Education**

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

- **Social protection**

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

**Individual and collective services**

The disaggregated data (Tables 1 to 10) also include tables in which government consumption expenditure is split into individual and collective services (see Table 7 as listed in Annexure A, page 27). These categories are recommended by the 2008 System of National Accounts (SNA).

**Subsidies on products and subsidies on production**

The breakdown of subsidies into subsidies on products and subsidies on production is provided (see Table 8 as listed in Annexure A, page 27). These categories are recommended by the 2008 SNA.



<b>Comparability with the previous year</b>	The 2021/2022 classified information is generally comparable with the 2022/2023 information. Additional detail in terms of the GFSM 2014 is available on the Stats SA website (or on request).
<b>The Public Sector Classification Committee (PSCC)</b>	The PSCC consists of the South African Reserve Bank (SARB), National Treasury (NT) and Statistics South Africa (Stats SA). The purpose of the PSCC is to coordinate the economic institutional classification of the public-sector units and sub-sectors for purposes of reporting to national and international stakeholders. The classification lists are made public by the SARB to inform stakeholders of the scope of the public sector and sub-sectors. Currently, the PSCC is classifying the public-sector institutions for the 2023/2024 fiscal year (i.e. for the year ended 31 March 2024).
<b>Limitations of the PSCC list</b>	The PSCC list has the following limitations: <ul style="list-style-type: none"> <li>• implementation of changes to the list takes time;</li> <li>• the list does not include private sector institutions; and</li> <li>• it also excludes units without a complete set of financial statements.</li> </ul>
<b>Revised figures</b>	Revised figures are mainly due to improved classification of data and additional information becoming available after the initial publication. Figures for 2022/2023 are preliminary and subject to revision.
<b>Rounding-off of figures</b>	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.
<b>Response rate</b>	The response rate for 2022/2023 was 100%.
<b>Under-coverage rate</b>	The under-coverage rate is 0%.
<b>Over-coverage rate</b>	The over-coverage rate is 0%.
<b>Duplication error rate</b>	The duplication error rate is 0%.
<b>Related publications</b>	Stats SA also publishes information on the transactions of the following levels of the general government in statistical releases: <p>P0441      <i>Gross domestic product;</i>  P9101      <i>Capital expenditure by the public sector;</i>  P9102      <i>Financial statistics of extra-budgetary accounts and funds;</i>  P9103.1    <i>Financial statistics of higher education institutions;</i>  P9114      <i>Financial census of municipalities;</i>  P9119.3    <i>Financial statistics of national government; and</i>  P9121      <i>Financial statistics of provincial government.</i></p>
<b>Symbols and abbreviations</b>	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

<b>Accrual basis of recording</b>	Flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished.
<b>Buildings and structures</b>	Consist of dwellings, buildings other than dwellings, other structures and land improvements.
<b>Buildings other than dwellings</b>	Buildings other than dwellings include whole buildings or parts of buildings not designated as dwellings. Fixtures, facilities, and equipment that are integral parts of the structures are included. Examples of types of buildings included in this category are office buildings, schools, hospitals, buildings for public entertainment, warehouses and industrial buildings, commercial buildings, hotels, and restaurants.
<b>Capital expenditure</b>	Any expenditure incurred for or incidental to the acquisition or improvement of land, buildings, engineering structures and machinery and equipment. Note: The expenditure normally confers a lasting benefit and results in the acquisition of, or extends the life of, a fixed or long-term work, irrespective of whether payments were made outside contractors or concerns, or the work was done by the enterprise itself. Capital expenditure includes vehicles, office furniture and equipment, but excludes minor items that are generally regarded as being expendable even though in some instances their useful lives may extend beyond one year.
<b>Capital transfers</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 services</b>	Services provided simultaneously to all members of the community, or to all members of a particular section of the community. Context: Includes households living in a particular region, general administration, public order or safety and economic services.
<b>Compensation of employees</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.
<b>Duplication error rate</b>	Occurrence of an element more than one time on a sampling frame.
<b>Dwellings</b>	Buildings that are used entirely or primarily as residences, including garages and other associated structures. Houseboats, barges, mobile homes, flats, hostels, nursing homes and caravans that are used as principal residences are also included. Dwellings acquired for military personnel are included because they are used in the same way as dwellings acquired by civilians.
<b>Economic classification</b>	A measure of the nature and economic effect of government operations on the economy of the country.

<b>Expense</b>	A decrease in net worth resulting from a transaction.
<b>Extra-budgetary accounts and funds</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 assets</b>	Financial assets consist of financial claims which entitle one unit (the owner of the asset, i.e. the creditor) to receive one or more payments from a second unit (the debtor) according to the terms and conditions specified in a contract between the two units.
<b>Financial public corporations</b>	Units primarily engaged in both incurring liabilities and acquiring financial assets in the market. Note: 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>Fixed assets</b>	Produced assets that are used repeatedly or continuously in production processes 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>GFS Manual (2014)</b>	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.
<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>Grants</b>	Grants are non-compulsory current or capital transfers from one government unit to another government unit or an international organisation. Current grants are those made for purposes of current expense and are not linked to or conditional on the acquisition of an asset by the recipient. Capital grants involve the acquisition of assets by the recipient.
<b>Higher education</b>	All learning programmes which must be registered in accordance with the provisions of the National Qualifications Framework Act, 2008 (Act No. 67 of 2008).
<b>Higher education institutions</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, 1997 (Act No. 101 of 1997).
<b>Households</b>	Individuals or a small group of persons who share the same living accommodation, pool some or all of their income and wealth, and consume certain types of goods and services collectively.
<b>Individual services</b>	Community and social services rendered to individuals or a small group of persons. Context: such as education, health and welfare.
<b>Information, computer, and telecommunications</b>	Consists of devices using electronic controls and also the electronic components forming part of these devices. Examples are products that form part of computing machinery and parts and accessories thereof, television and radio transmitters, television, video and digital cameras, and telephone sets.
<b>Intellectual property products</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 date.
<b>Land improvements</b>	Result of actions that lead to major improvements in the quantity, quality or productivity of land, or prevent its deterioration. Activities such as land reclamation, land clearance, land contouring, creation of wells and watering holes that are integral to the land in question are to be treated as resulting in land improvements.
<b>Liability</b>	Obligation to provide economic benefits to the units holding the corresponding financial responsibility.
<b>Machinery and equipment</b>	Machinery and equipment include motor vehicles, ships, aircraft, equipment and furniture. Military expenditure on machinery and equipment which could be used for civilian purposes is included.
<b>Machinery and equipment not elsewhere classified</b>	This category includes all machinery and equipment not classified in any of the other machinery and equipment categories. Types of assets that would be included are general and special purpose machinery; office and accounting equipment; electrical machinery; medical appliances; precision and optical instruments; furniture; watches and clocks; musical instruments; and sports goods. It also includes paintings, sculptures, other works of art or antiques and other collections of considerable value that are owned and displayed to produce museum and similar services.
<b>Misclassification</b>	Subject is falsely classified into a category in which the subject does not belong.
<b>Modified cash basis accounting</b>	This method recognises revenues in the period they become available and measurable, and recognises expenditures in the period the associated liability is incurred.
<b>Municipality</b>	A generic term describing the 'unit' of government in the local spheres responsible for local government in a geographically demarcated area and including district, local and metropolitan municipalities. Municipality as an institution consists of a municipal council (elected political representatives) and the municipal administration (appointed officials).
<b>National government</b>	It is the first level of government which controls a nation and has the power to set and maintain foreign policy and the ability to collect taxes.
<b>Non-financial public corporations</b>	Public corporation that produces goods and/or non-financial services for the market. Context: Public non-financial corporations in South Africa include all corporations, quasi-corporations, and non-profit institutions (NPIs) principally engaged in financial intermediation or in auxiliary financial activities closely related to financial intermediation.
<b>Non-produced assets</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 institutions serving households</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 flows</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. Included are the following: highways, streets, roads, bridges, elevated highways, tunnels, railways, subways, airfield runways, sewers, waterways, harbours, dams, other waterworks, shafts, tunnels, other structures associated with mining sub-soil assets, communication lines, power lines, pipelines, outdoor sport and recreation facilities.
<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>Response rate</b>	Proportion of eligible respondents who completed a questionnaire with usable information to total number of eligible respondents.
<b>Revenue</b>	An increase in net worth resulting from a transaction.
<b>Social benefits</b>	Transfers in cash or in kind to protect the entire population or specific segment of it against certain social risks.
<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>Social contributions paid</b>	Actual or imputed payments made by general government units to social insurance schemes to obtain entitlement to social benefits to their employees, including pensions and other retirement benefits.
<b>Statutory appropriations</b>	Amounts appropriated to be spent in terms of statutes and not requiring appropriation by vote.
<b>Subsidy</b>	Current unrequited payments that government units, including non-resident government units make to enterprises based on the level of production activities or the quantities or values of the goods or services that they produce, sell or export.
<b>Subsidies on production</b>	Payments made to resident enterprises as a consequence of engaging in production that is not related to a specific product. Included are subsidies on payroll or workforce, which are payable on the total wage and salary bill, the size of the total workforce or the employment of particular types of persons; subsidies to reduce pollution; and payments of interest on behalf of corporations.
<b>Subsidies on products</b>	Current unrequited payments that government units make to enterprises based on quantities or values of the goods and services that they produce, sell, export or import.
<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>	Transport equipment consists of equipment for moving people and objects, including motor vehicles, trailers and semitrailers, ships, railway locomotives and rolling stock, aircraft, motorcycles, and bicycles.
<b>Under-coverage rate</b>	Omission from the frame of units belonging to the target population.
<b>Valuables</b>	Valuables are produced goods of considerable value acquired and held primarily as a store of value and not used primarily for purposes of production or consumption.
<b>Value-added tax</b>	Tax levied in terms of the Value Added Tax Act on the supply of taxable goods and services.

## Technical enquiries

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<b>Forthcoming issues</b>	<b>Expected release date</b>
Financial statistics of consolidated general government for 2023/2024	November 2025

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