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## **STATISTICAL RELEASE**

### **P9119.4**

# **Financial statistics of consolidated general government**

**2023/2024**

Embargoed until:  
27 November 2025  
11:00

ENQUIRIES:  
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FORTHCOMING ISSUE:  
2024/2025

EXPECTED RELEASE DATE:  
November 2026



Dipalopalo tsa Aforikabora • Dipalopalo tsa Afrika Borwa • Ezezibalo zaseNingizimu Afrika • Tshitatistika Afrika Tshipembe • Tinhlayohlayo Afrika-Dzonga  
Statistieke Suid-Afrika • Dipalopalo tsa Afrika Borwa • Telubalo zaseNingizimu Afrika • EzeeNkcukacha maNani zoMzantsi Afrika • Ilimbalobalo 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 surplus of R10 653 million for the 2023/2024 fiscal year.**

The revenue cash flows from operating activities amounted to R2 112 931 million and the expense cash flows amounted to R2 223 303 million, resulting in a net cash outflow from operating activities of R110 372 million for the 2023/2024 fiscal year ended 31 March 2024. The net cash outflow from transactions in non-financial assets amounted to R164 333 million for the 2023/2024 fiscal year. The net acquisition of financial assets other than cash amounted to a cash outflow of R34 259 million for the 2023/2024 fiscal year. The net incurrence of liabilities amounted to R319 617 million, resulting in a net cash inflow of R285 358 million from financing activities for the 2023/2024 fiscal year. The total net change in the stock of cash of the general government sector amounted to a cash surplus of R10 653 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 388 772 million by the general government sector for the 2023/2024 fiscal year was general public services (R605 421 million or contributing 25,3%), followed by education (R485 791 million or 20,3%), social protection (R364 895 million or 15,3%), health (R275 676 million or 11,5%), economic affairs (R247 215 million or 10,3%) and public order and safety (R208 932 million or 8,7%). The smallest contributors were housing and community amenities (R81 490 million or 3,4%), defence (R53 268 million or 2,2%), recreation, culture and religion (R47 159 million or 2,0%) and environmental protection (R18 925 million or 0,8%) (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 paid; subsidies; grants; social benefits and other payments.

The revenue cash flows from operating activities increased by R57 707 million from R2 055 224 million in 2022/2023 to R2 112 931 million in 2023/2024. The increase was mainly due to increases in taxes collected and other receipts.

The increase of R28 156 million in other receipts from R241 401 million in 2022/2023 to R269 557 million in 2023/2024 was mainly due to increases in sales of goods and services by municipalities and extra-budgetary accounts and funds.

The increase of R27 252 million in taxes collected from R1 779 762 million in 2022/2023 to R1 807 014 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)).

Expense cash flows for operating activities increased by R118 326 million from R2 104 977 million in 2022/2023 to R2 223 303 million in 2023/2024. The increase was mainly due to increases in interest paid, compensation of employees, purchases of goods and services and social benefits payments.

The increase of R48 222 million in interest paid from R326 425 million in 2022/2023 to R374 647 million in 2023/2024 was mainly due to increased interest payments on public debt by the National Treasury.

The increase of R47 386 million in compensation of employees from R843 948 million in 2022/2023 to R891 334 million in 2023/2024 was mainly due to increased payments by municipalities and the Gauteng, KwaZulu-Natal and Eastern Cape provincial governments.

The increase of R42 964 million in purchases of goods and services from R442 424 million in 2022/2023 to R485 388 million in 2023/2024 was mainly due to increased cash payments for goods and services by extra-budgetary accounts and funds, municipalities and the Gauteng, KwaZulu-Natal and Limpopo provincial governments.

The increase of R18 468 million in social benefits paid from R355 879 million in 2022/2023 to R374 347 million in 2023/2024 was mainly due to increased payments of social grants to households by the Department of Social Development.

The increase of R1 447 million in subsidies paid from R22 740 million in 2022/2023 to R24 187 million in 2023/2024 was mainly due to increased subsidy payments to public corporations by municipalities and provincial government.

The decrease of R39 750 million in other payments from R109 166 million in 2022/2023 to R69 416 million in 2023/2024 was mainly due to capital transfers which were paid during 2022/2023 to public corporations by the Department of Public Enterprises.

The decrease of R411 million in grants paid from R4 395 million in 2022/2023 to R3 984 million in 2023/2024 was mainly due to decreases in grants paid to international institutions by national government and extra-budgetary accounts and funds.

The net cash flows from investment in non-financial assets increased by R20 837 million from R143 496 million in 2022/2023 to R164 333 million in 2023/2024. The increase was mainly due to increased spending on other structures and transport equipment by extra-budgetary accounts and funds, municipalities, provincial government and national government.

**Table A – Economic classification of statement of sources and uses of cash of consolidated general government for the 2022/2023 and 2023/2024 fiscal years (summary)<sup>1</sup>**

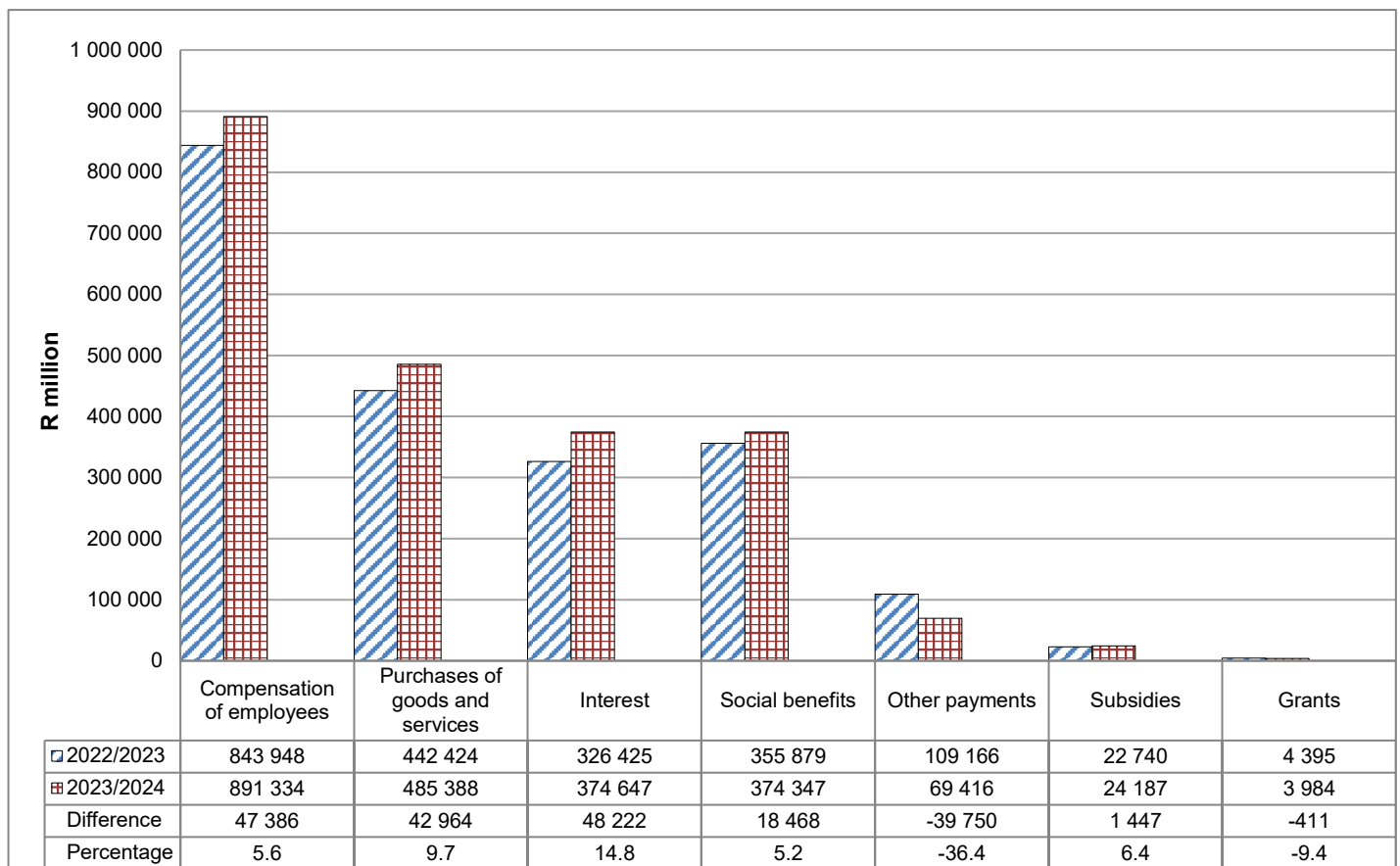
GFS 2014 code	Economic classification of sources and uses of cash	2022/2023 <sup>2</sup>	2023/2024	Difference between 2022/2023 and 2023/2024
		R million		
	<b>Cash flows from operating activities:</b>			
	<b>Revenue cash flows a</b>	<b>2 055 224</b>	<b>2 112 931</b>	<b>57 707</b>
11	Taxes <sup>4</sup>	1 779 762	1 807 014	27 252
12	Social contributions	32 097	33 409	1 312
13	Grants	1 963	2 951	988
14	Other receipts	241 401	269 557	28 156
	<b>Expense cash flows b</b>	<b>2 104 977</b>	<b>2 223 303</b>	<b>118 326</b>
21	Compensation of employees	843 948	891 334	47 386
22	Purchases of goods and services	442 424	485 388	42 964
24	Interest	326 425	374 647	48 222
25	Subsidies	22 740	24 187	1 447
26	Grants <sup>4</sup>	4 395	3 984	-411
27	Social benefits	355 879	374 347	18 468
28	Other payments	109 166	69 416	-39 750
	<b>Net cash flow from operating activities: inflow / (outflow) (a-b) = c</b>	<b>-49 753</b>	<b>-110 372</b>	<b>-60 619</b>
	<b>Cash flows from transactions in non-financial assets:</b>			
	<b>Net cash outflow from investments in non-financial assets<sup>3</sup> d</b>	<b>143 496</b>	<b>164 333</b>	<b>20 837</b>
611	Fixed assets	138 464	162 613	24 149
612	Inventories	0	0	0
613	Valuables	108	110	2
614	Non-produced assets	4 924	1 611	-3 313
	<b>Cash surplus / (deficit) (c-d) = e</b>	<b>-193 249</b>	<b>-274 705</b>	
	<b>Cash flows from financing activities:</b>			
	<b>Net acquisition of financial assets other than cash: outflow / (inflow) f</b>	<b>47 510</b>	<b>34 259</b>	
321	Domestic	47 948	36 780	
322	Foreign	-438	-2 521	
	<b>Net incurrence of liabilities: cash inflow / (outflow) g</b>	<b>189 658</b>	<b>319 617</b>	
331	Domestic	132 307	302 539	
332	Foreign	57 351	17 078	
	<b>Net cash flow from financing activities: inflow / (outflow) (g-f) = h</b>	<b>142 148</b>	<b>285 358</b>	
	<b>Net change in the stock of cash (e+h) = i</b>	<b>-51 101</b>	<b>10 653</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 (R164 333 million) is equal to purchases of non-financial assets (R165 469 million) minus sales of non-financial assets (R1 136 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).

<sup>4</sup> The time series data for these variables for the period 2017/2018 to 2022/2023 were revised.

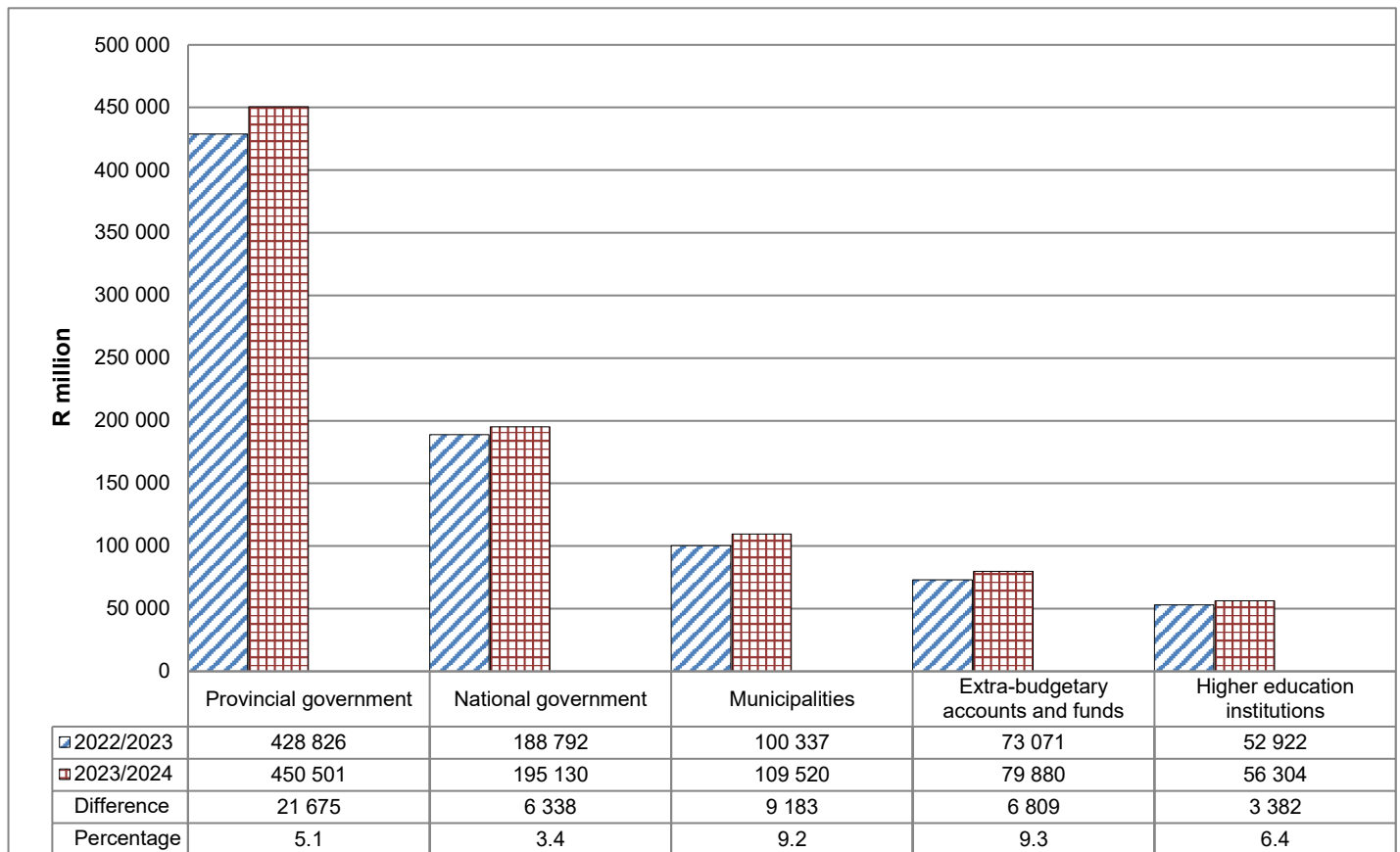
**Figure 1 – Economic classification of expense cash flows for the 2022/2023\* and 2023/2024\*\* fiscal years**

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

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

Figure 1 shows the economic classification of expense cash flows for operating activities for the 2022/2023 and 2023/2024 fiscal years. In 2023/2024, the consolidated general government's main costs were compensation of employees (R891 334 million), purchases of goods and services (R485 388 million), interest paid (R374 647 million) and social benefits (R374 347 million).

**Figure 2 – Compensation of employees by type of general government institution for the 2022/2023\* and 2023/2024\*\* fiscal years**

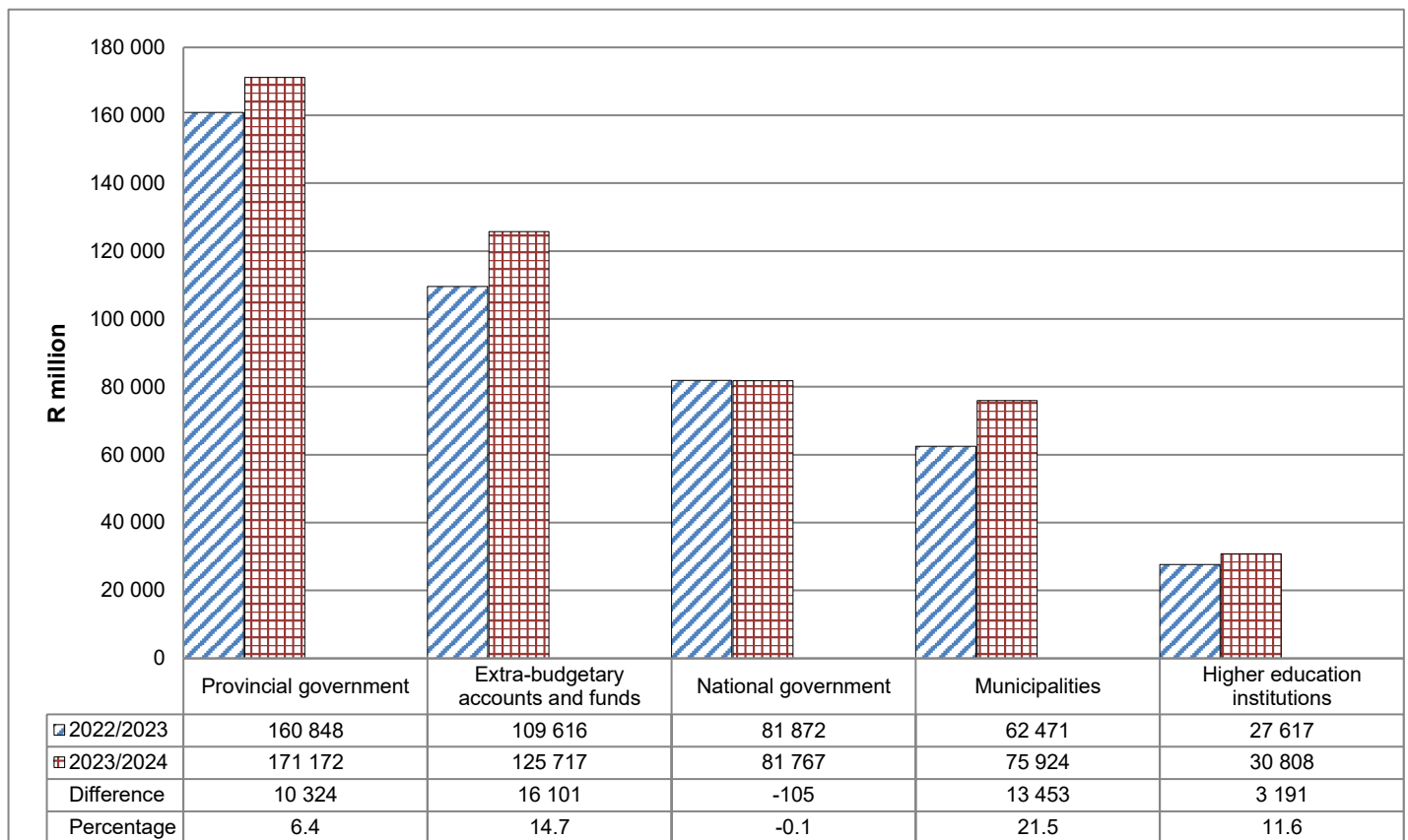


\* Some of the figures have been revised since the previous publication.

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

Figure 2 shows general government expense cash flows for compensation of employees. The total for the 2023/2024 fiscal year was R891 334 million, with provincial government accounting for the largest proportion (R450 501 million), followed by national government (R195 130 million), municipalities (R109 520 million), extra-budgetary accounts and funds (R79 880 million) and higher education institutions (R56 304 million).

**Figure 3 – Purchases of goods and services by type of general government institution for the 2022/2023\* and 2023/2024\*\* fiscal years**



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

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

Figure 3 shows general government expense cash flows for purchases of goods and services. The total for the 2023/2024 fiscal year was R485 388 million, with provincial governments accounting for the largest proportion (R171 172 million), followed by extra-budgetary accounts and funds (R125 717 million), national government (R81 767 million), municipalities (R75 924 million) and higher education institutions (R30 808 million).



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

GFS 2014 code	Cash flows from transactions in non-financial assets	2022/2023 <sup>2</sup>	2023/2024	Difference between 2022/2023 and 2023/2024
		R million		
<b>61</b>	<b>Purchases of non-financial assets: (b+r+s+t) = a</b>	<b>144 532</b>	<b>165 469</b>	<b>20 937</b>
<b>611</b>	<b>Fixed assets: (c+d+i+q) = b</b>	<b>139 491</b>	<b>163 738</b>	<b>24 247</b>
<b>6111</b>	<b>Buildings and structures: c</b>	<b>96 265</b>	<b>111 029</b>	<b>14 764</b>
61111	Dwellings	670	924	254
61112	Buildings other than dwellings	31 677	32 104	427
61113	Other structures	63 744	77 805	14 061
61114	Land improvements	174	196	22
<b>6112</b>	<b>Machinery and equipment: (e+f) = d</b>	<b>40 096</b>	<b>48 297</b>	<b>8 201</b>
61121	Transport equipment e	21 154	27 325	6 171
<b>61122</b>	<b>Machinery and equipment other than transport equipment: (g+h) = f</b>	<b>18 942</b>	<b>20 972</b>	<b>2 030</b>
611221	Information, computer and telecommunications equipment g	6 316	7 142	826
<b>611222</b>	<b>Machinery and equipment not elsewhere classified: h</b>	<b>12 627</b>	<b>13 830</b>	<b>1 203</b>
6112221	Office furniture (and domestic furniture)	2 012	2 164	152
6112222	Other machinery and equipment	10 596	11 639	1 043
6112223	Books	19	27	8
<b>6113</b>	<b>Other fixed assets: (j+k) = i</b>	<b>3 130</b>	<b>4 412</b>	<b>1 282</b>
<b>61131</b>	<b>Cultivated biological resources: j</b>	<b>38</b>	<b>51</b>	<b>13</b>
611311	Animal resources yielding repeat products	38	51	13
611312	Tree, crop, and plant resources yielding repeat products	0	0	0
<b>61132</b>	<b>Intellectual property products: (l+m+n+o+p) = k</b>	<b>3 092</b>	<b>4 360</b>	<b>1 268</b>
611321	Research and development l	0	0	0
611322	Mineral exploration and evaluation m	0	0	0
<b>611323</b>	<b>Computer software and databases: n</b>	<b>3 084</b>	<b>4 233</b>	<b>1 149</b>
6113231	Computer software	3 084	4 233	1 149
6113232	Databases	0	0	0
611324	Entertainment, literary, and artistic originals o	6	6	0
611325	Other intellectual property products p	3	121	118
<b>6114</b>	<b>Weapons systems q</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>612</b>	<b>Inventories r</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>613</b>	<b>Valuables s</b>	<b>108</b>	<b>110</b>	<b>2</b>
<b>614</b>	<b>Non-produced assets t</b>	<b>4 933</b>	<b>1 621</b>	<b>-3 312</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 publications.

The largest contributor to the cash outflow from investment in non-financial assets for the 2023/2024 fiscal year was buildings and structures (R111 029 million), followed by machinery and equipment (R48 297 million) and other fixed assets (R4 412 million, mainly computer software).

## **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 R139 263 million from R2 249 509 million in 2022/2023 to R2 388 772 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 national government.

The increase of R25 010 million in cash payments for education from R460 781 million in 2022/2023 to R485 791 million in 2023/2024 was due to increased spending by the Gauteng, KwaZulu-Natal and Western Cape provincial governments and higher education institutions.

The increase of R21 587 million in cash payments for executive and legislative organs, financial and fiscal affairs, and external affairs from R149 867 million in 2022/2023 to R171 454 million in 2023/2024 was mainly due to increased spending on executive and legislative organs, financial and fiscal affairs, and external affairs by the municipalities.

The increase of R18 845 million in cash payments for social protection from R346 050 million in 2022/2023 to R364 895 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 R13 753 million in cash payments for transport from R135 822 million in 2022/2023 to R149 575 million in 2023/2024 was mainly due to increased cash payments for operating and capital expenditure by the Passenger Rail Agency of South Africa, the South African National Roads Agency Limited and the Road Traffic Management Corporation.

The increase of R11 871 million in cash payments for public order and safety from R197 061 million in 2022/2023 to R208 932 million in 2023/2024 was due to increased spending on police services by the Department of Police, municipalities and the Gauteng, Mpumalanga and KwaZulu-Natal provincial governments.

The increase of R10 928 million in cash payments for health from R264 748 million in 2022/2023 to R275 676 million in 2023/2024 was due to increased spending by the Gauteng, KwaZulu-Natal and Limpopo provincial governments and extra-budgetary accounts and funds.

The increase of R5 029 million in cash payments for recreation, culture and religion from R42 130 million in 2022/2023 to R47 159 million in 2023/2024 was mainly due to increased spending by municipalities and the KwaZulu-Natal, Limpopo and Gauteng provincial governments.

The increase of R4 310 million in cash payments for general economic, commercial and labour affairs from R30 466 million in 2022/2023 to R34 776 million in 2023/2024 was mainly due to increased cash payments for operating expenditure by the National Skills Fund, the inclusion of the Tshwane Automotive Special Economic Zone for the first time and increased capital expenditure by the Richards Bay Industrial Development Zone Company (SOC) Ltd.

The increase of R4 016 million in cash payments for housing and community amenities from R77 474 million in 2022/2023 to R81 490 million in 2023/2024 was mainly due to increased spending on housing and community amenities by municipalities and the Department of Water and Sanitation.

The increase of R2 569 million in cash payments for general services from R56 842 million in 2022/2023 to R59 411 million in 2023/2024 was mainly due to increased spending on general services by the Gauteng, Western Cape and Mpumalanga provincial governments and increased cash payments for operating expenditure by the Government Printing Works, the State Information Technology Agency SOC Ltd and the Local Government Sector Education and Training Authority.

The increase of R1 958 million in cash payments for environmental protection from R16 967 million in 2022/2023 to R18 925 million in 2023/2024 was mainly due to increased spending on operating expenditure by the South African National Parks, the South African National Biodiversity Institute, the iSimangaliso Wetland Park Authority, the Department of Forestry, Fisheries and the Environment and municipalities.

The increase of R1 551 million in cash payments for general public services not elsewhere classified (n.e.c.) from R5 421 million in 2022/2023 to R6 972 million in 2023/2024 was mainly due to increased cash payments for operating expenditure by the Electoral Commission of South Africa, the Gauteng Infrastructure Financing Agency and the Municipal Demarcation Board and municipalities.

The increase of R439 million in cash payments for mining, manufacturing and construction from R10 325 million in 2022/2023 to R10 764 million in 2023/2024 was mainly due to increased cash payments for operating expenditure by the Manufacturing, Engineering and Related Services Sector Education and Training Authority, the Mining Qualifications Authority and the Chemical Industries Education and Training Authority.

The decrease of R21 536 million in cash payments for fuel and energy from R30 103 million in 2022/2023 to R8 567 million in 2023/2024 was mainly due to once off capital transfer payments which were paid during 2022/2023 to public corporations by the Department of Public Enterprises.

The decrease of R5 007 million in cash payments for agriculture, forestry, fishing and hunting from R32 516 million in 2022/2023 to R27 509 million in 2023/2024 was mainly due to decreased capital transfer payments to public corporations by National Treasury.

The decrease of R2 345 million in cash payments for defence from R55 613 million in 2022/2023 to R53 268 million in 2023/2024 was mainly due to decreased spending on military defence services by the Department of Defence.

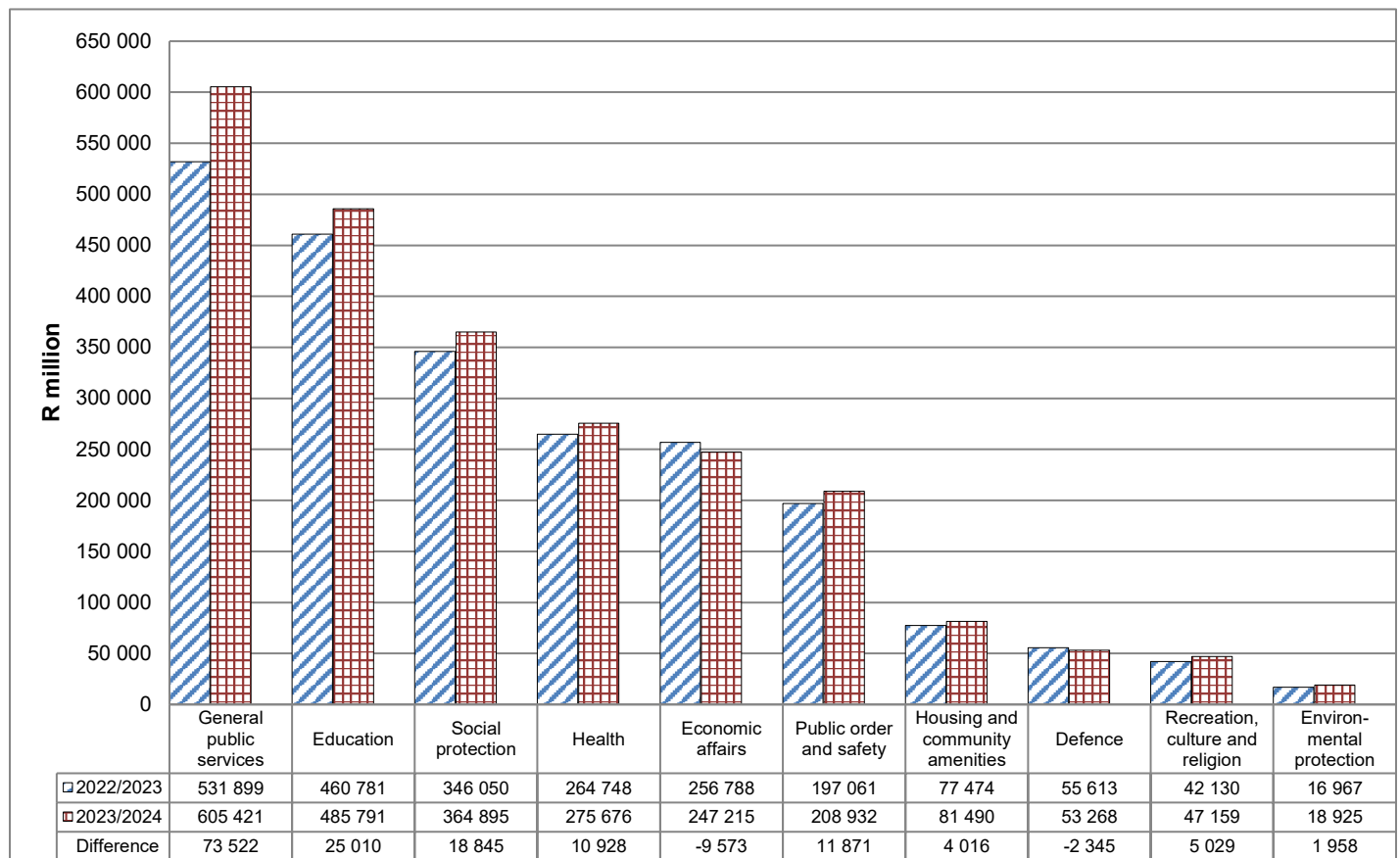
The decrease of R1 661 million in cash payments for communications from R5 790 million in 2022/2023 to R4 129 million in 2023/2024 was mainly due to decreased capital transfer payments to public corporations by the Department of Communications and Digital Technologies.

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

GFS 2014 code	Functional classification	2022/2023 <sup>2</sup>	2023/2024	Difference between 2022/2023 and 2023/2024	% of total cash payments 2023/2024
		R million			
<b>701</b>	<b>General public services a</b>	<b>531 899</b>	<b>605 421</b>	<b>73 522</b>	<b>25,3</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs <sup>4</sup>	149 867	171 454	21 587	7,2
7012	Foreign economic aid	299	182	-117	0,0
7013	General services	56 842	59 411	2 569	2,5
7014	Basic research	9 919	10 087	168	0,4
7015	R&D General public services	1 091	1 205	114	0,1
7016	General public services n.e.c. <sup>3</sup>	5 421	6 972	1 551	0,3
7017	Public debt transactions (mainly interest)	308 459	356 110	47 651	14,9
7018	Transfers of a general character between different levels of government	0	0	0	0,0
<b>702</b>	<b>Defence b</b>	<b>55 613</b>	<b>53 268</b>	<b>-2 345</b>	<b>2,2</b>
<b>703</b>	<b>Public order and safety c</b>	<b>197 061</b>	<b>208 932</b>	<b>11 871</b>	<b>8,7</b>
7031	Police	129 905	137 952	8 047	5,8
7032	Fire protection services	7 997	8 822	825	0,4
7033	Law courts	25 657	27 134	1 477	1,1
7034	Prisons	25 230	25 949	719	1,1
7035	R&D Public order and safety	179	177	-2	0,0
7036	Public order and safety n.e.c.	8 092	8 899	807	0,4
<b>704</b>	<b>Economic affairs d</b>	<b>256 788</b>	<b>247 215</b>	<b>-9 573</b>	<b>10,3</b>
7041	General economic, commercial and labour affairs	30 466	34 776	4 310	1,5
7042	Agriculture, forestry, fishing and hunting	32 516	27 509	-5 007	1,2
7043	Fuel and energy	30 103	8 567	-21 536	0,4
7044	Mining, manufacturing and construction	10 325	10 764	439	0,5
7045	Transport	135 822	149 575	13 753	6,3
7046	Communications	5 790	4 129	-1 661	0,2
7047	Other industries	6 941	6 954	13	0,3
7048	R&D Economic affairs	4 825	4 940	115	0,2
7049	Economic affairs n.e.c.	0	0	0	0,0
<b>705</b>	<b>Environmental protection e</b>	<b>16 967</b>	<b>18 925</b>	<b>1 958</b>	<b>0,8</b>
<b>706</b>	<b>Housing and community amenities f</b>	<b>77 474</b>	<b>81 490</b>	<b>4 016</b>	<b>3,4</b>
<b>707</b>	<b>Health g</b>	<b>264 748</b>	<b>275 676</b>	<b>10 928</b>	<b>11,5</b>
<b>708</b>	<b>Recreation, culture and religion h</b>	<b>42 130</b>	<b>47 159</b>	<b>5 029</b>	<b>2,0</b>
<b>709</b>	<b>Education i</b>	<b>460 781</b>	<b>485 791</b>	<b>25 010</b>	<b>20,3</b>
<b>710</b>	<b>Social protection j</b>	<b>346 050</b>	<b>364 895</b>	<b>18 845</b>	<b>15,3</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>	<b>2 249 509</b>	<b>2 388 772</b>	<b>139 263</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.<sup>4</sup> The time series data for these variables for the period 2017/2018 to 2022/2023 were revised.

**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**

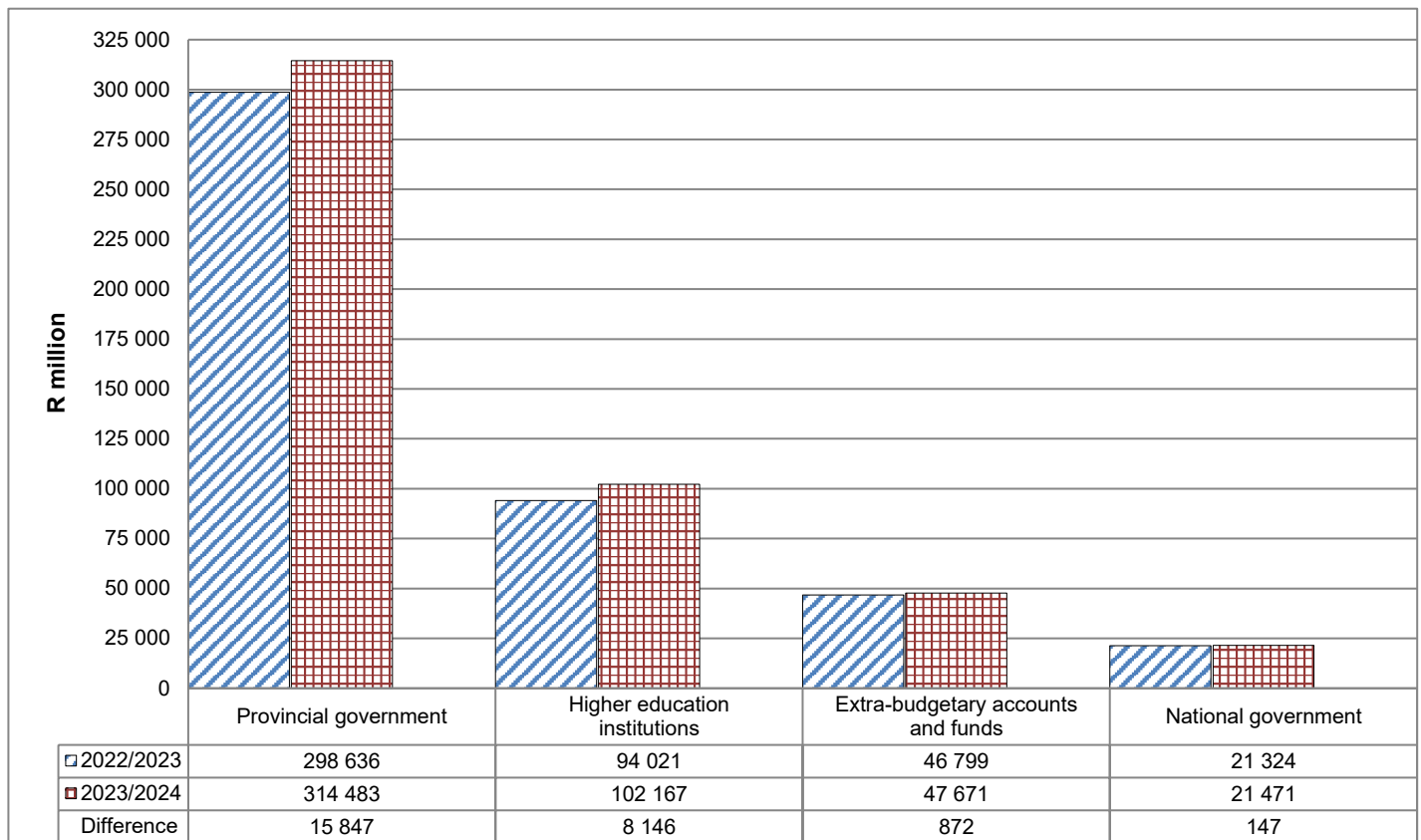


\* Some of the figures have been revised since the previous publication.

\*\* The breakdown can be found in the disaggregated tables available on the Stats SA website: [www.statssa.gov.za](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 2023/2024 fiscal year was R2 388 772 million, with general public services spending the highest amount (R605 421 million), followed by education (R485 791 million), social protection (R364 895 million), health (R275 676 million), economic affairs (R247 215 million) and public order and safety (R208 932 million).

**Figure 5 – Spending on education by type of general government institution for the 2022/2023\* and 2023/2024\*\* fiscal years**

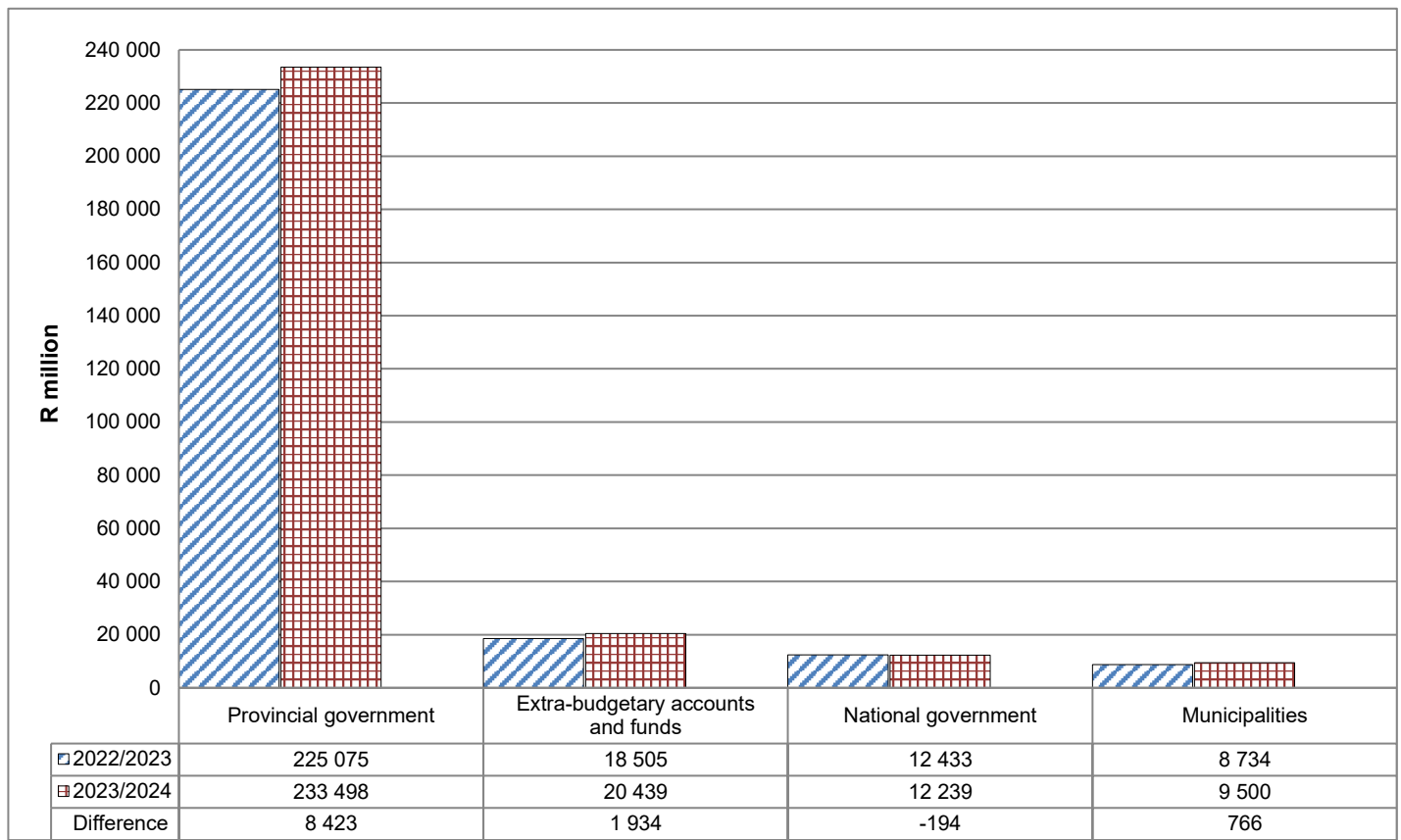


\* Some of the figures have been revised since the previous publication.

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

Figure 5 shows general government expenditure on education. The total for the 2023/2024 fiscal year was R485 791 million, with provincial government spending the highest amount (R314 483 million), followed by higher education institutions (R102 167 million), extra-budgetary accounts and funds (R47 671 million) and national government (R21 471 million).

**Figure 6 – Spending on health by type of general government institution for the 2022/2023\* and 2023/2024\*\* fiscal years**

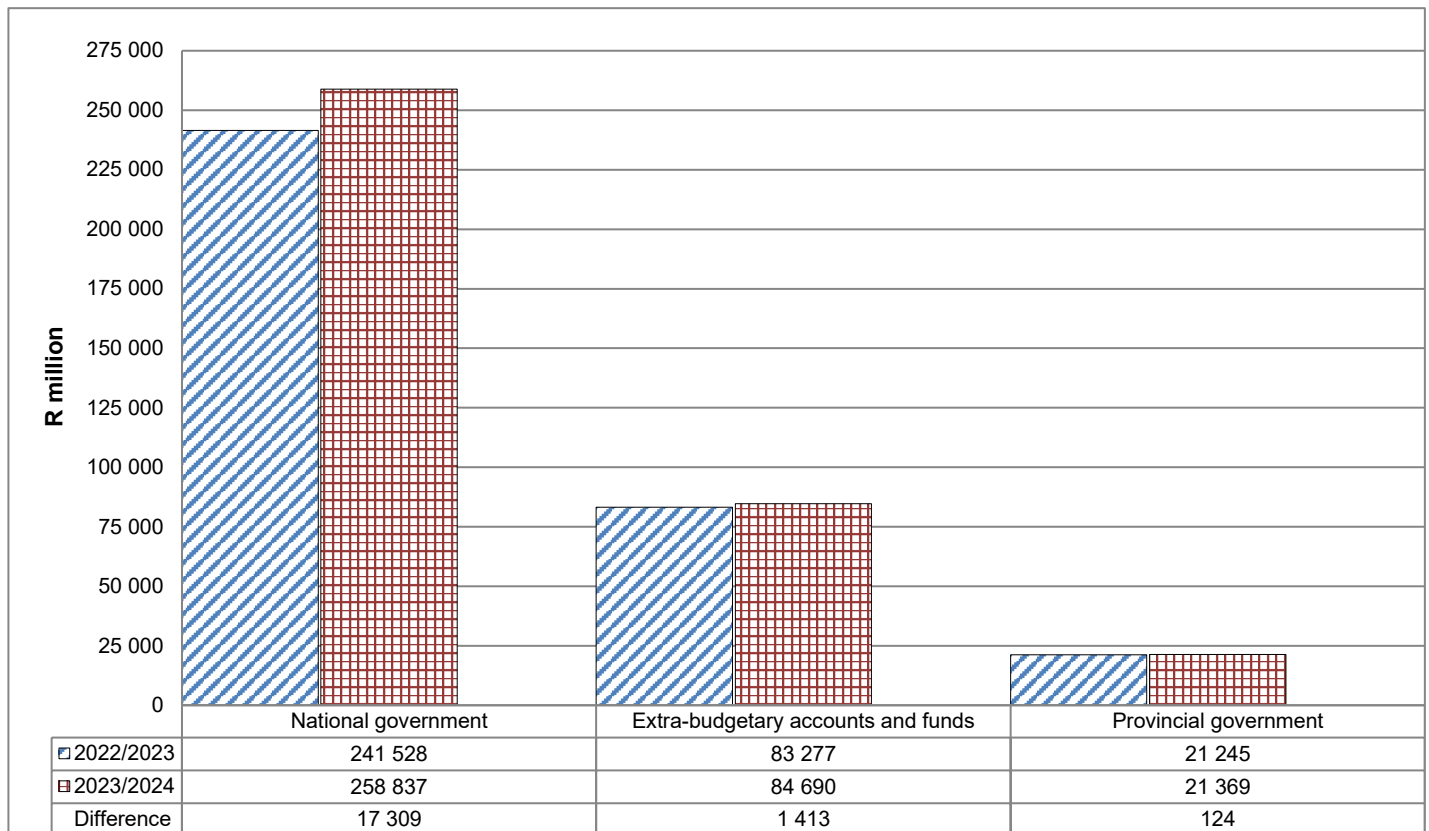


\* Some of the figures have been revised since the previous publication.

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

Figure 6 shows general government expenditure on health. The total for the 2023/2024 fiscal year was R275 676 million, with provincial government spending the highest amount (R233 498 million), followed by extra-budgetary accounts and funds (R20 439 million), national government (R12 239 million) and municipalities (R9 500 million).

**Figure 7 – Spending on social protection by type of general government institution for the 2022/2023\* and 2023/2024\*\* fiscal years**



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

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

Figure 7 shows general government expenditure on social protection. The total for the 2023/2024 fiscal year was R364 895 million, with national government spending the highest amount (R258 837 million), followed by extra-budgetary accounts and funds (R84 690 million) and provincial government (R21 369 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 2022/2023 and 2023/2024 fiscal years (summary)<sup>1</sup>**

Type of general government institution	R million			% of total cash payments	
	2022/2023 <sup>2</sup>	2023/2024	Difference between 2022/2023 and 2023/2024	2022/2023	2023/2024
National government	912 727	944 482	31 755	40,6	39,5
Provincial government	668 558	702 891	34 333	29,7	29,4
Extra-budgetary accounts and funds	346 259	379 949	33 690	15,4	15,9
Municipalities	227 945	259 283	31 339	10,1	10,9
Higher education institutions	94 021	102 167	8 146	4,2	4,3
<b>Total expenditure</b>	<b>2 249 509</b>	<b>2 388 772</b>	<b>139 263</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 2023 and 2024*
- (ii) P9102 *Financial statistics of extra-budgetary accounts and funds 2023/2024*
- (iii) P9103.1 *Financial statistics of higher education institutions 2023 and 2024*
- (iv) P9114 *Financial census of municipalities June 2023 and June 2024*
- (v) P9119.3 *Financial statistics of national government 2023/2024*
- (vi) P9121 *Financial statistics of provincial government 2023/2024*

The increase of R34 333 million in the expenditure of provincial government was mainly due to increases in payments for compensation of employees and purchases of goods and services.

The increase of R33 690 million in the expenditure of extra-budgetary accounts and funds was mainly due to increases in payments for purchases of goods and services, expenditure on fixed assets and payments for compensation of employees.

The increase of R31 755 million in the expenditure of national government was mainly due to increases in interest payments on public debt and payments of social benefits to households.

The increase of R31 339 million in the expenditure of municipalities was mainly due to increases in payments for purchases of goods and services, compensation of employees and expenditure on other structures.

The increase of R8 146 million in the expenditure of higher education institutions was mainly due to increases in payments for compensation of employees, purchases of goods and services and expenditure on buildings other than dwellings.

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

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

<b>GFS 2014 code</b>	<b>Economic classification</b>	<b>R million</b>
<b>1</b>	<b>Revenue cash flows</b>	<b>2 112 931</b>
11	Taxes	1 807 014
12	Social contributions	33 409
13	Grants	2 951
14	Other receipts	269 557

\* 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							
<b>70</b>	<b>GENERAL GOVERNMENT SERVICES</b>	<b>891 334</b>	<b>485 388</b>	<b>374 647</b>	<b>24 187</b>	<b>3 984</b>	<b>374 347</b>	<b>69 416</b>	<b>2 223 303</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>97 988</b>	<b>98 832</b>	<b>368 549</b>	<b>971</b>	<b>2 909</b>	<b>203</b>	<b>4 360</b>	<b>573 811</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	72 516	56 853	12 563	0	2 709	75	2 605	147 321
7012	Foreign economic aid	0	0	0	0	182	0	0	182
7013	General services	20 357	32 691	20	0	0	127	293	53 488
7014	Basic research	2 051	4 981	3	971	17	2	1 367	9 392
7015	R&D General public services	67	1 137	0	0	0	0	0	1 205
7016	General public services n.e.c.	2 997	3 019	4	0	0	0	95	6 114
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	0	0	0	0
<b>702</b>	<b>DEFENCE</b>	<b>35 972</b>	<b>13 486</b>	<b>0</b>	<b>0</b>	<b>78</b>	<b>2 066</b>	<b>13</b>	<b>51 615</b>
7021	Military defence	31 059	12 165	0	0	78	2 066	13	45 380
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.	4 913	1 294	0	0	0	0	0	6 207
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>151 192</b>	<b>37 876</b>	<b>79</b>	<b>0</b>	<b>0</b>	<b>1 508</b>	<b>1 677</b>	<b>192 331</b>
7031	Police services	103 499	22 878	65	0	0	835	822	128 099
7032	Fire protection services	5 527	568	6	0	0	0	5	6 107
7033	Law courts	18 782	6 303	1	0	0	156	783	26 025
7034	Prisons	18 215	6 727	7	0	0	516	57	25 522
7035	R&D Public order and safety	89	85	0	0	0	1	0	175
7036	Public order and safety n.e.c.	5 079	1 315	0	0	0	0	8	6 403

\* 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							
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>53 913</b>	<b>93 448</b>	<b>3 531</b>	<b>18 385</b>	<b>951</b>	<b>217</b>	<b>19 171</b>	<b>189 616</b>
7041	General economic, commercial and labour affairs	10 111	13 261	33	1 017	951	21	7 495	32 889
7042	Agriculture, forestry, fishing and hunting	11 658	8 343	20	60	0	105	5 091	25 277
7043	Fuel and energy	844	710	0	2 435	0	1	4 522	8 513
7044	Mining, manufacturing and construction	1 761	5 845	0	2 864	0	2	237	10 709
7045	Transport	24 793	55 945	3 473	11 477	0	79	1 207	96 975
7046	Communication	793	2 752	0	524	0	2	17	4 089
7047	Other industries	1 904	4 338	3	8	0	3	237	6 492
7048	R&D Economic affairs	2 049	2 252	2	0	0	5	365	4 672
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>8 238</b>	<b>7 482</b>	<b>140</b>	<b>1 088</b>	<b>0</b>	<b>25</b>	<b>235</b>	<b>17 208</b>
7051	Waste management	1 383	799	86	655	0	1	102	3 026
7052	Waste water management	0	0	0	433	0	0	0	433
7053	Pollution abatement	160	105	2	0	0	1	2	270
7054	Protection of biodiversity and landscape	6 249	6 180	44	0	0	21	125	12 620
7055	R&D Environmental protection	172	263	2	0	0	1	3	442
7056	Environmental protection n.e.c.	273	134	6	0	0	1	3	417
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>18 814</b>	<b>25 966</b>	<b>1 382</b>	<b>996</b>	<b>46</b>	<b>38</b>	<b>23 071</b>	<b>70 313</b>
7061	Housing development	5 758	6 851	11	0	0	20	19 497	32 137
7062	Community development	9 037	8 915	59	0	0	7	491	18 508
7063	Water supply	3 798	9 841	1 311	996	46	9	3 081	19 084
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	221	359	1	0	0	1	2	584
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							
<b>707</b>	<b>HEALTH</b>	<b>172 930</b>	<b>84 049</b>	<b>77</b>	<b>0</b>	<b>0</b>	<b>896</b>	<b>3 474</b>	<b>261 426</b>
7071	Medical products, appliances, and equipment	246	5 240	0	0	0	0	0	5 486
7072	Outpatient services	6 782	2 328	1	0	0	16	32	9 159
7073	Hospital services	103 889	38 976	42	0	0	626	1 629	145 162
7074	Public health services	54 235	25 391	32	0	0	248	1 746	81 652
7075	R&D Health	5 621	7 406	0	0	0	0	23	13 050
7076	Health n.e.c.	2 158	4 708	1	0	0	6	44	6 917
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>21 636</b>	<b>11 499</b>	<b>40</b>	<b>947</b>	<b>0</b>	<b>41</b>	<b>4 943</b>	<b>39 107</b>
7081	Recreational and sporting services	8 115	4 310	14	0	0	5	1 053	13 497
7082	Cultural services	12 850	6 409	18	363	0	36	1 334	21 010
7083	Broadcasting and publishing services	170	150	0	584	0	0	330	1 234
7084	Religious and other community services	372	527	8	0	0	0	2 223	3 130
7085	R&D Recreation, culture and religion	18	53	0	0	0	0	4	74
7086	Recreation, culture and religion n.e.c.	112	51	0	0	0	0	0	163
<b>709</b>	<b>EDUCATION</b>	<b>308 514</b>	<b>100 295</b>	<b>566</b>	<b>1 799</b>	<b>1</b>	<b>46 602</b>	<b>6 667</b>	<b>464 444</b>
7091	Pre-primary and primary education	119 659	16 461	1	1 076	0	690	68	137 955
7092	Secondary education	89 264	14 062	0	723	0	475	36	104 559
7093	Post-secondary non-tertiary education	14 566	6 151	1	0	0	29	151	20 899
7094	Tertiary education	56 602	31 190	525	0	0	45 168	5 313	138 797
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	40	159	0	0	0	0	0	199
7098	Education n.e.c.	28 384	32 271	40	0	1	240	1 099	62 035

\* 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							
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>22 135</b>	<b>12 457</b>	<b>283</b>	<b>0</b>	<b>0</b>	<b>322 751</b>	<b>5 806</b>	<b>363 432</b>
7101	Sickness and disability	1 835	1 518	2	0	0	31 790	527	35 672
7102	Old age	639	392	0	0	0	105 154	1 081	107 266
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	3 750	600	0	0	0	89 098	2 003	95 450
7105	Unemployment	1 688	1 332	0	0	0	15 631	0	18 650
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	2 127	577	0	0	0	3	911	3 618
7108	R&D Social protection	330	178	0	0	0	1	1	510
7109	Social protection n.e.c.	11 766	7 861	281	0	0	81 075	1 283	102 265

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

**Table 3 – Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 2023/2024\* fiscal year (summary)**

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R million				
<b>70</b>	<b>GENERAL GOVERNMENT SERVICES</b>	<b>163 738</b>	<b>0</b>	<b>110</b>	<b>1 621</b>	<b>165 469</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>31 469</b>	<b>0</b>	<b>3</b>	<b>138</b>	<b>31 610</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	24 002	0	3	128	24 133
7012	Foreign economic aid	0	0	0	0	0
7013	General services	5 917	0	0	6	5 923
7014	Basic research	695	0	0	0	695
7015	R&D General public services	1	0	0	0	1
7016	General public services n.e.c.	854	0	0	4	857
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>1 653</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1 653</b>
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.	441	0	0	0	441
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>16 537</b>	<b>0</b>	<b>1</b>	<b>63</b>	<b>16 601</b>
7031	Police services	9 819	0	1	33	9 853
7032	Fire protection services	2 700	0	0	15	2 716
7033	Law courts	1 109	0	0	0	1 109
7034	Prisons	426	0	0	0	426
7035	R&D Public order and safety	2	0	0	0	2
7036	Public order and safety n.e.c.	2 481	0	0	14	2 495

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

**Table 3 – Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 2023/2024\* fiscal year (summary) (continued)**

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R million				
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>56 642</b>	<b>0</b>	<b>1</b>	<b>957</b>	<b>57 599</b>
7041	General economic, commercial and labour affairs	1 796	0	0	90	1 886
7042	Agriculture, forestry, fishing and hunting	1 512	0	0	720	2 232
7043	Fuel and energy	54	0	0	0	54
7044	Mining, manufacturing and construction	55	0	0	0	55
7045	Transport	52 454	0	1	146	52 600
7046	Communication	40	0	0	0	40
7047	Other industries	463	0	0	0	463
7048	R&D Economic affairs	268	0	0	0	268
7049	Economic affairs n.e.c.	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>1 711</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>1 718</b>
7051	Waste management	568	0	0	3	571
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	11	0	0	0	11
7054	Protection of biodiversity and landscape	1 090	0	0	3	1 093
7055	R&D Environmental protection	19	0	0	0	19
7056	Environmental protection n.e.c.	23	0	0	0	23
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>10 805</b>	<b>0</b>	<b>1</b>	<b>371</b>	<b>11 177</b>
7061	Housing development	1 270	0	0	349	1 620
7062	Community development	4 240	0	0	21	4 262
7063	Water supply	5 290	0	0	0	5 290
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 2023/2024\* fiscal year (summary) (continued)**

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non- produced assets	TOTAL (611 - 614)
		R million				
<b>707</b>	<b>HEALTH</b>	<b>14 234</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>14 249</b>
7071	Medical products, appliances, and equipment	13	0	0	0	13
7072	Outpatient services	1 598	0	0	0	1 598
7073	Hospital services	6 132	0	0	0	6 132
7074	Public health services	5 627	0	0	15	5 643
7075	R&D Health	371	0	0	0	371
7076	Health n.e.c.	493	0	0	0	493
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>7 899</b>	<b>0</b>	<b>103</b>	<b>50</b>	<b>8 052</b>
7081	Recreational and sporting services	3 308	0	65	28	3 401
7082	Cultural services	4 551	0	39	21	4 612
7083	Broadcasting and publishing services	6	0	0	0	6
7084	Religious and other community services	30	0	0	0	30
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	3	0	0	0	3
<b>709</b>	<b>EDUCATION</b>	<b>21 325</b>	<b>0</b>	<b>0</b>	<b>22</b>	<b>21 347</b>
7091	Pre-primary and primary education	724	0	0	0	724
7092	Secondary education	638	0	0	0	638
7093	Post-secondary non-tertiary education	51	0	0	0	51
7094	Tertiary education	9 352	0	0	16	9 369
7095	Education not definable by level	0	0	0	0	0
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	1	0	0	0	1
7098	Education n.e.c.	10 557	0	0	6	10 563

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

**Table 3 – Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 2023/2024\* fiscal year (summary) (concluded)**

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non- produced assets	TOTAL (611 - 614)
		R million				
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>1 463</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1 463</b>
7101	Sickness and disability	101	0	0	0	101
7102	Old age	28	0	0	0	28
7103	Survivors	0	0	0	0	0
7104	Family and children	93	0	0	0	93
7105	Unemployment	215	0	0	0	215
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	66	0	0	0	66
7108	R&D Social protection	12	0	0	0	12
7109	Social protection n.e.c.	948	0	0	0	948

\* 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)**

<b>GFS 2014 code</b>	<b>Economic classification</b>	<b>R million</b>
<b>31</b>	<b>Sales of non-financial assets</b>	<b>1 136</b>
311	Fixed assets	1 125
312	Inventories	0
313	Valuables	0
314	Non-produced assets	11

\* 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)**

<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>34 259</b>
321	Domestic	36 780
322	Foreign	-2 521

\* 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)**

<b>GFS 2014 code</b>	<b>Economic classification</b>	<b>R million</b>
<b>33</b>	<b>Net incurrence of liabilities</b>	<b>319 617</b>
331	Domestic	302 539
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=P9119.4&sitem=publications>

**Tables**

<b>Table 1</b>	Economic classification of revenue cash flows from operating activities for the 2023/2024 fiscal year
<b>Table 2</b>	Economic and functional classification of expense cash flows for operating activities for the 2023/2024 fiscal year
<b>Table 3</b>	Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 2023/2024 fiscal year
<b>Table 4</b>	Economic classification of cash inflows (sales) from investment in non-financial assets for the 2023/2024 fiscal year
<b>Table 5</b>	Economic classification of the net acquisition of financial assets other than cash for the 2023/2024 fiscal year
<b>Table 6</b>	Economic classification of the net incurrence of liabilities for the 2023/2024 fiscal year
<b>Table 7</b>	Economic and functional classification of expense cash flows for operating activities for the 2023/2024 fiscal year: Government consumption cash payments divided between individual and collective services
<b>Table 8</b>	Economic and functional classification of expense cash flows for operating activities for the 2023/2024 fiscal year: Subsidies paid divided between subsidies on products and subsidies on production
<b>Table 9</b>	Economic classification of statement of sources and uses of cash according to the different levels of general government for the 2023/2024 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 2023/2024 fiscal year (summary)

## Explanatory notes

### Introduction

This statistical release includes economic and functional classifications of the transactions of consolidated general government for the 2023/2024 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 year-end to the fiscal year ending on 31 March.

### GFS Manual (2014)

The manual describes an integrated statistical system that is harmonised, to the extent possible, with the 2008 edition of the System of National Accounts (2008 SNA). The GFSM 2014 is intended to be a reference volume describing the GFS system. The GFSM 2014 provides a harmonised systematic basis for reporting and analysing government finances.

### Disaggregated data

Disaggregated data (Tables 1 to 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 2023/2024* (statistical release P9119.3) published on 26 June 2025;
- *Financial census of municipalities* (statistical release P9114) for the years ended 30 June 2023 and 30 June 2024, published on 27 June 2024 and on 26 June 2025, respectively;
- *Financial statistics of extra-budgetary accounts and funds 2023/2024* (statistical release P9102) published on 28 August 2025;
- *Financial statistics of provincial government 2023/2024* (statistical release P9121) published on 25 September 2025;
- *Financial statistics of higher education institutions* (statistical release P9103.1) for 2023 and 2024, published on 31 October 2024 and on 30 October 2025, respectively; and
- *Capital expenditure by the public sector* (statistical release P9101) for 2023 and 2024, published on 31 October 2024 and on 30 October 2025, 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, and 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.



Comparability with the previous year	The 2022/2023 classified information is generally comparable with the 2023/2024 information. Additional detail in terms of the GFSM 2014 is available on the Stats SA website (or on request).																									
The Public Sector Classification Committee (PSCC)	The Public Sector Classification Committee (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 2024/2025 fiscal year (i.e. for the year ended 31 March 2025).																									
Limitations of the PSCC list	<p>The PSCC list has the following limitations:</p> <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>																									
Revised figures	Revised figures are mainly due to improved classification of data and additional information becoming available after the initial publications. Figures for 2023/2024 are preliminary and subject to revision. Some of the figures in the time series data for the period 2017/2018 to 2022/2023 were revised.																									
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	<p>Stats SA also publishes information on the transactions of the following levels of the general government in statistical releases:</p> <table><tr><td>P0441</td><td><i>Gross domestic product;</i></td></tr><tr><td>P9101</td><td><i>Capital expenditure by the public sector;</i></td></tr><tr><td>P9102</td><td><i>Financial statistics of extra-budgetary accounts and funds;</i></td></tr><tr><td>P9103.1</td><td><i>Financial statistics of higher education institutions;</i></td></tr><tr><td>P9114</td><td><i>Financial census of municipalities;</i></td></tr><tr><td>P9119.3</td><td><i>Financial statistics of national government; and</i></td></tr><tr><td>P9121</td><td><i>Financial statistics of provincial government.</i></td></tr></table>		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>										
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Symbols and abbreviations	<table><tr><td>GFSM</td><td>Government Finance Statistics Manual, 2014</td></tr><tr><td>IMF</td><td>International Monetary Fund</td></tr><tr><td>n.e.c.</td><td>Not elsewhere classified</td></tr><tr><td>NPIs</td><td>Non-Profit Institutions</td></tr><tr><td>NT</td><td>National Treasury</td></tr><tr><td>PSCC</td><td>Public Sector Classification Committee</td></tr><tr><td>R&amp;D</td><td>Research and Development</td></tr><tr><td>SA</td><td>South Africa</td></tr><tr><td>SARB</td><td>South African Reserve Bank</td></tr><tr><td>SNA</td><td>System of National Accounts</td></tr><tr><td>Stats SA</td><td>Statistics South Africa</td></tr><tr><td>-</td><td>Changes from a zero in the preceding period cannot be calculated as a percentage</td></tr></table>	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	Stats SA	Statistics South Africa	-	Changes from a zero in the preceding period cannot be calculated as a percentage	
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## Glossary

<b>Accrual basis of recording</b>	Flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished.
<b>Buildings other than dwellings</b>	Buildings other than dwellings include whole buildings or parts of buildings not designated as dwellings. Context: Fixtures, facilities, and equipment that are integral parts of the structures are included. Examples of types of buildings included in this category are office buildings, schools, hospitals, buildings for public entertainment, warehouses and industrial buildings, commercial buildings, hotels, and restaurants.
<b>Capital expenditure</b>	Any expenditure incurred or incidental to the acquisition or improvement of land, buildings, engineering structures and machinery and equipment. Context: The expenditure normally confers a lasting benefit and results in the acquisition of, or extends the life of a fixed or long-term work, irrespective of whether payments were made to outside contractors or concerns, or the work was done by the enterprise itself. Capital expenditure includes vehicles, office furniture and equipment, but excludes minor items that are generally regarded as being expendable even though in some instances their useful lives may extend beyond one year.
<b>Capital transfer</b>	Transactions, either in cash or in kind, in which the ownership of an asset (other than cash and inventories) is transferred from one institutional unit to another, or in which cash is transferred to enable the recipient to acquire another asset, or in which the funds realised by the disposal of another asset are transferred.
<b>Cash basis of recording</b>	Flows are recorded when cash is received or disbursed.
<b>Collective service</b>	Service provided simultaneously to all members of the community or all members of a particular section of the community, such as all households living in a particular region. Context: Services such as general administration, public order or safety and economic services.
<b>Compensation of employee</b>	Total remuneration, in cash or kind, payable by an employer to an employee in return for work done by the latter during the accounting period. Note: It is recorded on a gross basis, i.e. before any deduction for income taxes, pensions, unemployment insurance and other social insurance schemes. It also includes other forms of compensation, namely commissions, tips, bonuses, directors' fees and allowances such as those for holidays and sick leave, as well as military pay and allowances. It excludes employers' social contributions.
<b>Coverage error</b>	Error caused by a failure to adequately cover all components of the population being studied.
<b>Cultivated biological resource</b>	Cover animal resources yielding repeat products and tree, crop, and plant resources yielding repeat products whose natural growth and regeneration are under the direct control, responsibility, and management of institutional units.
<b>Duplication error rate</b>	Occurrence of an element more than one time on a sampling frame.
<b>Dwelling</b>	Structure intended or used for human habitation. Context: including any associated structures, such as garages, and all permanent fixtures customarily installed in residences.
<b>Economic classification</b>	Measure of the nature and economic effect of government operations on the economy of the country.
<b>Expense</b>	Transaction that results in a decrease in net worth.

<b>Extra-budgetary account</b>	Accounts and funds of national and provincial governments not included in normal budget totals and which do not operate through normal budgetary procedures. Context: Trading accounts and general government accounts.
<b>Financial asset</b>	Asset that derives value because of a contractual claim. Context :Stocks, bonds, bank deposits, and the like are all examples of financial assets.
<b>Fixed asset</b>	Produced asset that is used continuously in the process of production for more than one year.
<b>Functional classification</b>	Classification used to identify the purpose or socioeconomic objective for which an expense is incurred or a non-financial asset was acquired.
<b>Government consumption expenditure</b>	Expenditure on all goods and services that are used (without further transformation) by government units for the direct satisfaction of individual needs or wants or the collective needs of members of the community.
<b>Grant</b>	Transfers receivable by government units, from other resident or non-resident government units or international organisations, and that do not meet the definition of a tax, subsidy, or social contribution.
<b>Higher education</b>	All learning programmes which must be registered in accordance with the provisions of the NQF Act 67 of 2008 (DHET).
<b>Higher education institution</b>	Institution that provides learning programmes on a full-time, part-time or distance basis, and which is established, deemed to be established or declared as a public higher education institution or registered or conditionally registered as a private higher education institution under the Higher Education Act, No.101 of 1997 (DHET).
<b>Household</b>	Group of people who live together at least four nights a week, eat together and share resources, or a single person who lives alone.
<b>Individual consumption service</b>	Goods or service acquired by a household and used to satisfy the needs or wants of the members of that household.
<b>Information, computer, and telecommunications equipment</b>	Devices using electronic controls and also the electronic components forming part of these devices. Context: television and radio transmitters, television, video, and digital cameras, and telephone sets are all examples of information, computer and telecommunications.
<b>Intellectual property product</b>	The result of research, development, investigation, or innovation leading to knowledge that the developers can market or use to their own benefit in production for which the use of the knowledge is restricted by means of legal or other protection.
<b>Inventories</b>	Goods and services held by producers for sale, use in production or other use at a later stage.
<b>Land improvement</b>	Result of actions that lead to major improvements in the quantity, quality or productivity of land, or prevent its deterioration.
<b>Liability</b>	Obligations to provide economic benefits to the units holding the corresponding financial claims.
<b>Misclassification</b>	Subject is falsely classified into a category in which the subject does not belong.
<b>Modified cash basis accounting</b>	Method recognising revenues in the period they become available and measurable, and recognise expenditures in the period the associated liability is incurred.
<b>Municipality</b>	Unit of government in the third sphere responsible for local government responsible for the provision of government service in a geographically demarcated area. Context: It includes district, local and metropolitan municipalities.

<b>National government</b>	First level of government which controls a nation and has power to set and maintain foreign policy and the ability to collect taxes. Context: Government in South Africa is divided into three spheres: National, Provincial and Local. Each sphere's responsibility is outlined in the Constitution. The governments of each sphere have a political and administrative arm. The powers of the national government are circumscribed by the national constitution.
<b>Non-financial public corporations</b>	Public corporation that produces goods and/ or non-financial service for the market. Context: Public non-financial corporations in South Africa include all corporations, quasi-corporations, and non-profit institutions (NPIs) principally engaged in financial intermediation or in auxiliary financial activities closely related to financial intermediation.
<b>Non-produced 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 institution serving households (NPISH)</b>	NPIs that are not financed and controlled by the government and which provide goods or services to households free or at prices that are not economically significant.
<b>Other economic flow</b>	Changes in the volume or value of assets or liabilities that do not result from transactions.
<b>Other structures</b>	Structures other than buildings. Inclusions: Highways, streets, roads, bridges, etc.
<b>Provincial government</b>	Second level of government, between the national government and the municipalities. Context: The powers of the provincial governments are circumscribed by the national constitution.
<b>Public financial corporation</b>	Public corporation principally engaging in financial intermediation or in auxiliary financial activities closely related to financial intermediation. Context: Financial institutions may be entirely or mainly owned and/or controlled by the government, in which case they are regarded as public financial institutions. It is the prime function of public financial institutions to act as intermediaries.
<b>Response rate</b>	Proportion of eligible respondents who completed a questionnaire with usable information to the total number of eligible respondents.
<b>Revenue</b>	An increase in net worth resulting from a transaction.
<b>Social benefit</b>	Transfers in cash or in kind to protect the entire population or a specific segment of it against certain social risks.
<b>Social contributions paid</b>	Actual or imputed 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>Social contributions received</b>	Actual or imputed receipts from either employers on behalf of their employees or from employees, self-employed, or non-employed persons on their own behalf that secure entitlement to social benefits for the contributors, their dependents or their survivors.
<b>Statutory appropriations</b>	Amounts appropriated to be spent in terms of statutes and not requiring appropriation by vote.
<b>Subsidies on production</b>	Payments made to resident enterprises as a consequence of engaging in production.
<b>Subsidies on products</b>	Payable per unit of a good or service.
<b>Subsidy</b>	Current unrequited payments that government units, including non- resident government units, make to enterprises on the basis of the level of production activities or the quantities or values of the goods or services that they produce, sell or export.

<b>Tax revenue</b>	Government income due to taxation.
<b>Transfer</b>	A 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>Valuable</b>	Produced assets of considerable value that are not used primarily for purposes of production or consumption but are held primarily as stores of value over time.
<b>Value-added tax</b>	Tax levied in terms of the Value Added Tax Act on the supply of taxable goods and services.

### Technical enquiries

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## General information

Stats SA publishes approximately 300 different statistical releases each year. It is not economically viable to produce them in more than one of South Africa's 12 official languages. Since the releases are used extensively locally and by international economic and social-scientific communities, Stats SA releases are published in English only.

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Central Regional Library, Polokwane  
Central Reference Library, Mbombela  
Central Reference Collection, Kimberley  
Central Reference Library, Mmabatho

Stats SA also provides a subscription service.

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### Forthcoming issues

Financial statistics of consolidated  
general government for 2024/2025

### Expected release date

November 2026

You can visit us on the internet at: [www.statssa.gov.za](http://www.statssa.gov.za).

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