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# Financial statistics of provincial government

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## Key findings

**The net change in the stock of cash from provincial revenue funds and donor funds amounted to a cash deficit of R7 065 million for the 2023/2024 fiscal year.**

Provincial revenue funds refer to the votes of the provincial governments and fixed statutory appropriations. The revenue cash flows from operating activities amounted to R734 478 million and the expense cash flows amounted to R704 202 million, resulting in a net cash inflow from operating activities of R30 276 million for the 2023/2024 fiscal year ended 31 March 2024. The net cash outflow from transactions in non-financial assets amounted to R37 341 million for the 2023/2024 fiscal year. The cash deficit for 2023/2024 was R7 065 million. The total net change in the stock of cash for the provincial government also amounted to a cash deficit of R7 065 million (see Table A, page 4).

The largest contributors to the total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of R741 744 million from the provincial revenue funds and donor funds for the 2023/2024 fiscal year were education (R315 558 million or 42,5%) and health (R245 558 million or 33,1%). The smallest contributors were economic affairs (R71 220 million or 9,6%), general public services (R37 599 million or 5,1%), housing and community amenities (R22 344 million or 3,0%), social protection (R21 610 million or 2,9%), recreation, culture and religion (R12 697 million or 1,7%), public order and safety (R9 963 million or 1,3%) and environmental protection (R5 195 million or 0,7%) (see Table C, page 10 and Figure 4, page 11).

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

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

The revenue cash flows from operating activities increased by R14 825 million from R719 653 million in 2022/2023 to R734 478 million in 2023/2024. This was mainly due to an increase in grants received from national government.

The increase of R12 154 million in grants received from R694 191 million in 2022/2023 to R706 345 million in 2023/2024 was mainly due to increased grants received by the Limpopo, KwaZulu-Natal and Gauteng provincial governments.

The increase of R1 551 million in taxes collected from R17 016 million in 2022/2023 to R18 567 million in 2023/2024 was mainly due to increased taxes collected by the Western Cape, Gauteng and Mpumalanga provincial governments.

The increase of R1 120 million in other receipts received from R8 446 million in 2022/2023 to R9 566 million in 2023/2024 was mainly due to increased interest income received by the Gauteng, Mpumalanga and Eastern Cape provincial governments.

The expense cash flows for operating activities increased by R32 633 million from R671 569 million in 2022/2023 to R704 202 million in 2023/2024. This was mainly due to increases in compensation of employees and purchases of goods and services.

The increase of R21 675 million in compensation of employees from R428 826 million in 2022/2023 to R450 501 million in 2023/2024 was mainly due to increases in compensation of employees by the Gauteng, KwaZulu-Natal and Eastern Cape provincial governments.

The increase of R10 461 million in purchases of goods and services from R175 364 million in 2022/2023 to R185 825 million in 2023/2024 was mainly due to increased cash payments for goods and services by the Gauteng, Limpopo and KwaZulu-Natal provincial governments.

The increase of R646 million in subsidies paid from R10 139 million in 2022/2023 to R10 785 million in 2023/2024 was mainly due to increased subsidy payments by the Gauteng, Western Cape and North West provincial governments.

The increase of R482 million in grants paid from R18 452 million in 2022/2023 to R18 934 million in 2023/2024 was mainly due to increased transfer payments by the Eastern Cape, Limpopo and Mpumalanga provincial governments.

The increase of R168 million in social benefits from R2 370 million in 2022/2023 to R2 538 million in 2023/2024 was mainly due to increased payments for employer social benefits by the Eastern Cape, Mpumalanga and KwaZulu-Natal provincial governments.

The decrease of R778 million in other payments from R36 273 million in 2022/2023 to R35 495 million in 2023/2024 was mainly due to decreased payments by the Gauteng, Eastern Cape and Mpumalanga provincial governments.

The decrease of R19 million in interest paid from R144 million in 2022/2023 to R125 million in 2023/2024 was mainly due to decreased interest payments by the Eastern Cape, Free State and Gauteng provincial governments.

The net cash outflow from investments in non-financial assets increased by R2 398 million from R34 943 million in 2022/2023 to R37 341 million in 2023/2024. There was increased spending on non-financial assets by the Mpumalanga, North West and Limpopo provincial governments.

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

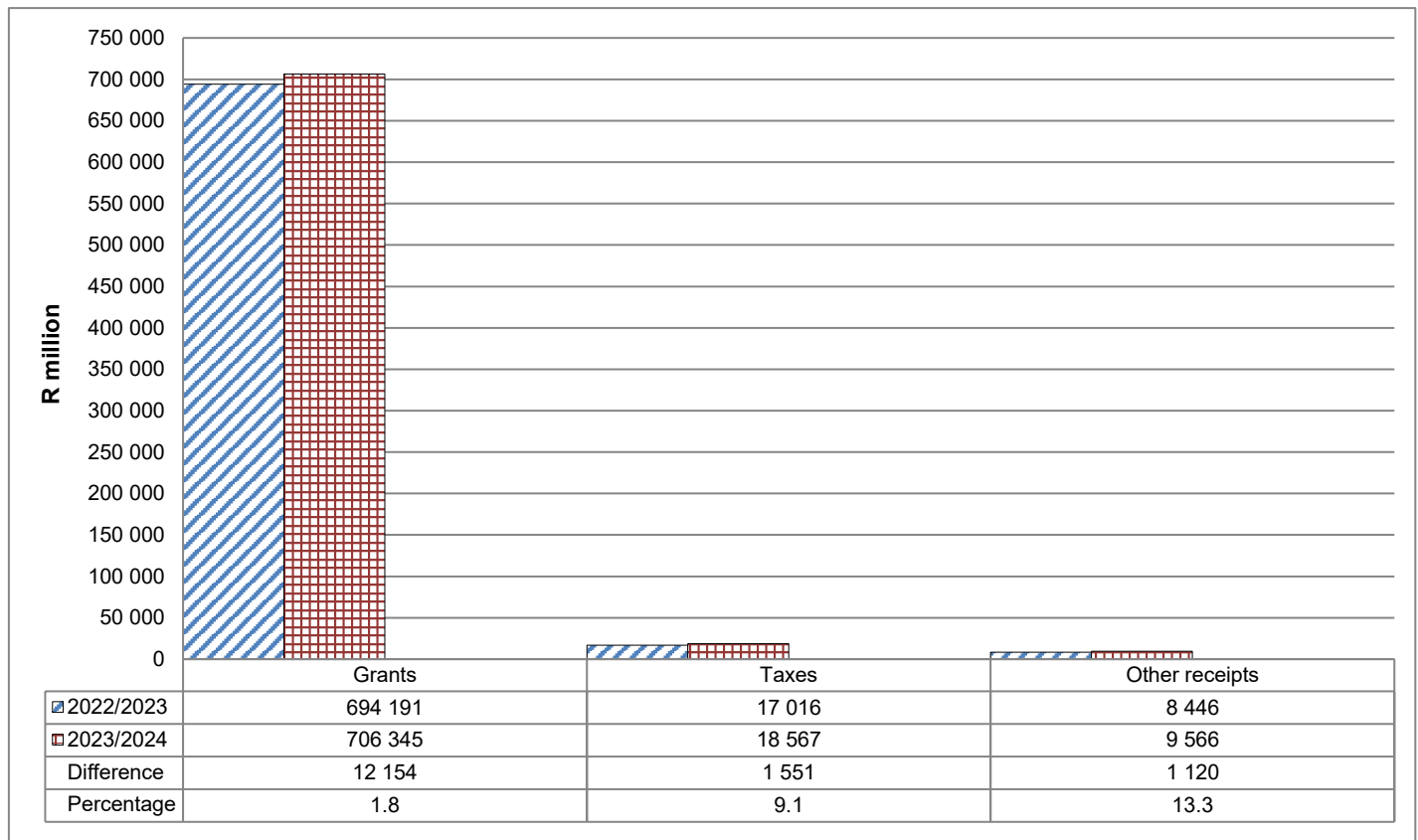
GFS 2014 code	Economic classification of sources and uses of cash	2022/2023 <sup>2</sup>	2023/2024	Difference between 2022/2023 and 2023/2024
		R million		
	<b>Cash flows from operating activities:</b>			
	<b>Revenue cash flows</b> <b>a</b>	<b>719 653</b>	<b>734 478</b>	<b>14 825</b>
11	Taxes	17 016	18 567	1 551
12	Social contributions	0	0	0
13	Grants	694 191	706 345	12 154
14	Other receipts	8 446	9 566	1 120
	<b>Expense cash flows</b> <b>b</b>	<b>671 569</b>	<b>704 202</b>	<b>32 633</b>
21	Compensation of employees	428 826	450 501	21 675
22	Purchases of goods and services	175 364	185 825	10 461
24	Interest	144	125	-19
25	Subsidies	10 139	10 785	646
26	Grants	18 452	18 934	482
27	Social benefits	2 370	2 538	168
28	Other payments	36 273	35 495	-778
	<i>Net cash flow from operating activities: inflow / (outflow)</i> <i>(a-b) = c</i>	<i>48 084</i>	<i>30 276</i>	<i>-17 808</i>
	<b>Cash flows from transactions in non-financial assets:</b>			
	<b>Net cash outflow from investment in non-financial assets<sup>3</sup></b> <b>d</b>	<b>34 943</b>	<b>37 341</b>	<b>2 398</b>
611	Fixed assets	34 052	37 049	2 997
612	Inventories	0	0	0
613	Valuables	4	4	0
614	Non-produced assets	886	288	-598
	<i>Cash surplus / (deficit)</i> <i>(c-d) = e</i>	<i>13 141</i>	<i>-7 065</i>	
	<b>Cash flows from financing activities:</b>			
	<b>Net acquisition of financial assets other than cash: outflow / (inflow)</b> <b>f</b>	<b>0</b>	<b>0</b>	
321	Domestic	0	0	
322	Foreign	0	0	
	<b>Net incurrence of liabilities: cash inflow / (outflow)</b> <b>g</b>	<b>0</b>	<b>0</b>	
331	Domestic	0	0	
332	Foreign	0	0	
	<i>Net cash flow from financing activities: inflow / (outflow)</i> <i>(g-f) = h</i>	<i>0</i>	<i>0</i>	
	<b>Net change in the stock of cash</b> <b>(e+h) = i</b>	<b>13 141</b>	<b>-7 065</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 (R37 341 million) is equal to purchases of non-financial assets (R37 542 million) minus sales of non-financial assets (R201 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 revenue cash flows from operating activities for the 2022/2023\* and 2023/2024\*\* fiscal years**

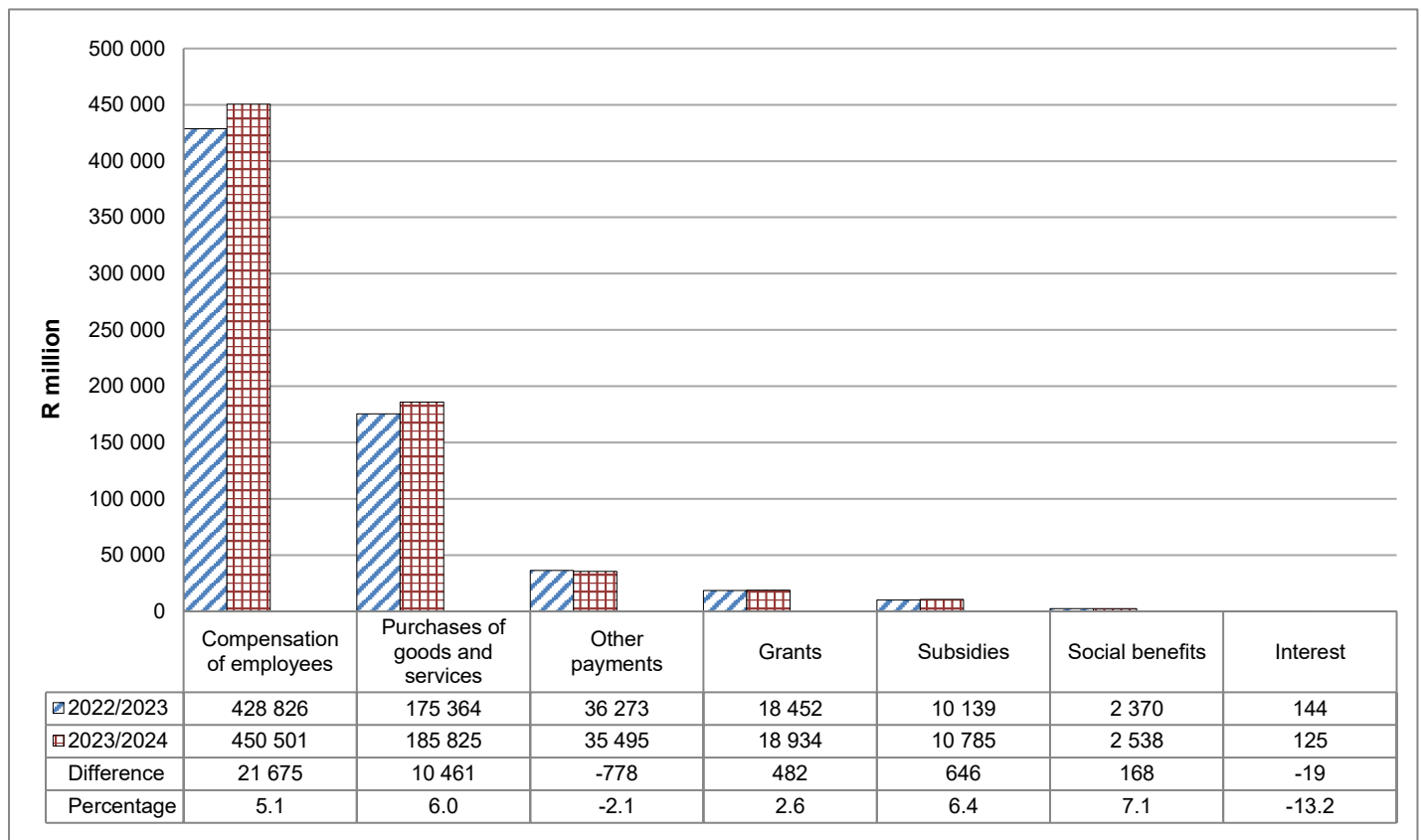


\* Some of the figures have been revised since the previous publication.

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

Figure 1 shows the economic classification of revenue cash flows from operating activities for the 2022/2023 and 2023/2024 fiscal years. In 2023/2024, grants accounted for the largest proportion of revenue cash flows (R706 345 million), followed by taxes (R18 567 million) and other receipts (R9 566 million).

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

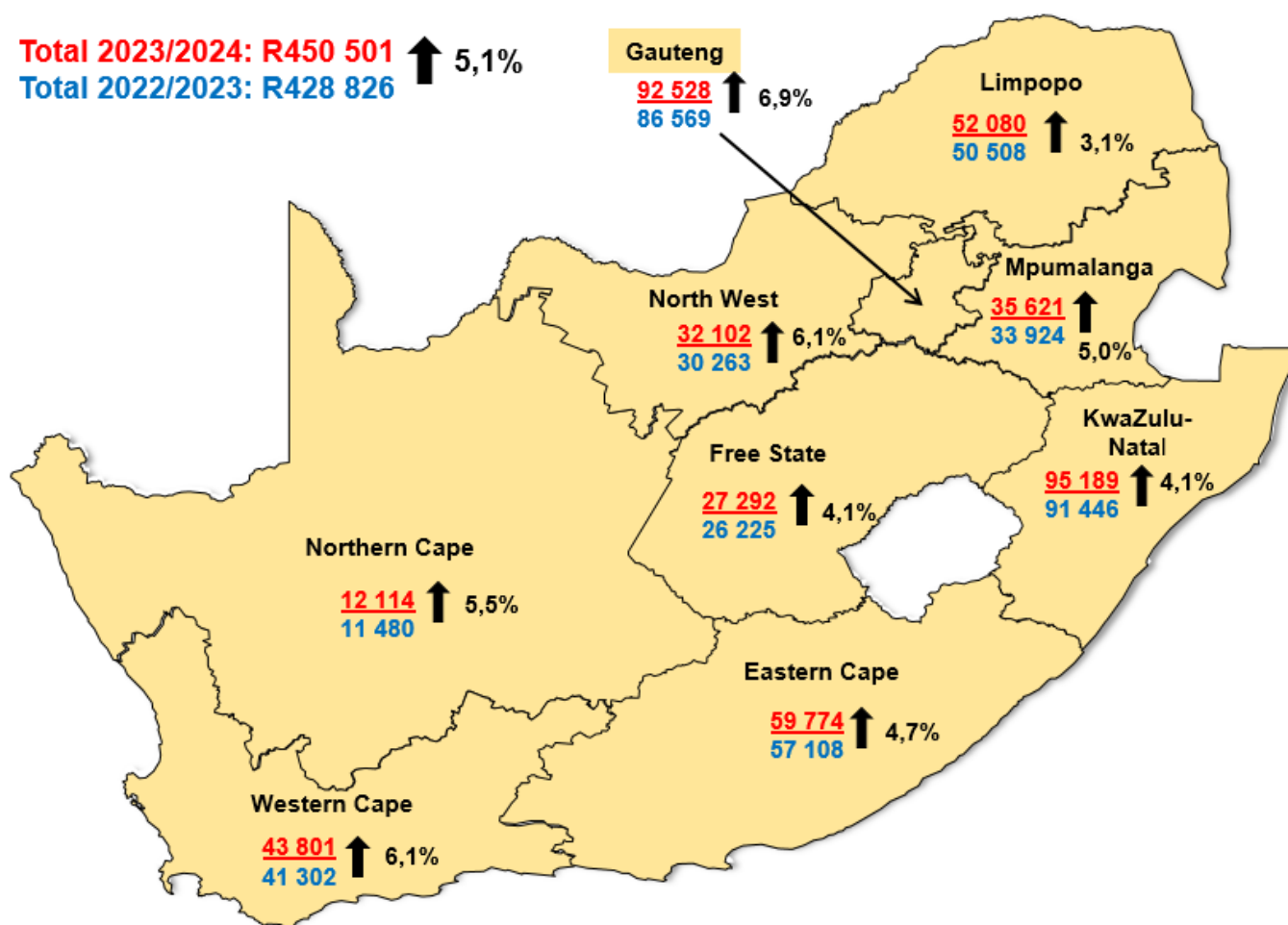


\* Some of the figures have been revised since the previous publication.

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

Figure 2 shows the economic classification of expense cash flows for operating activities for the 2022/2023 and 2023/2024 fiscal years. In 2023/2024, compensation of employees accounted for the largest proportion of expense cash flows (R450 501 million), followed by purchases of goods and services (R185 825 million) and other payments (R35 495 million).

**Figure 3 – Compensation of employees of the individual provincial governments for the 2022/2023\* and 2023/2024 fiscal years (R million)\*\***



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

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

The total provincial government expense cash flows on compensation of employees for the 2023/2024 fiscal year amounted to R450 501 million. Figure 3 shows that the KwaZulu-Natal provincial government accounted for the largest proportion of the total (R95 189 million), followed by Gauteng (R92 528 million) and Eastern Cape (R59 774 million). The Northern Cape provincial government's compensation of employees was the smallest (R12 114 million) (see Annexure A, page 23).

The largest growth rates in expense cash flows on compensation of employees between 2022/2023 and 2023/2024 were reported for the Gauteng (6,9%), North West (6,1%) and Western Cape (6,1%) provincial governments. The smallest growth rates were reported for the Free State (4,1%) and Limpopo (3,1%) provincial governments.



**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		
61	Purchases of non-financial assets: (b+r+s+t) = a	35 128	37 542	2 414
611	Fixed assets: (c+d+i+q) = b	34 233	37 239	3 006
6111	Buildings and structures: c	25 916	28 243	2 327
61111	Dwellings	189	279	90
61112	Buildings other than dwellings	14 940	16 156	1 216
61113	Other structures	10 788	11 808	1 020
61114	Land improvements	0	0	0
6112	Machinery and equipment: (e+f) = d	8 065	8 629	564
61121	Transport equipment e	2 672	3 204	532
61122	Machinery and equipment other than transport equipment: (g+h) = f	5 393	5 425	32
611221	Information, computer and telecommunications equipment g	1 768	1 593	-175
611222	Machinery and equipment not elsewhere classified: h	3 625	3 833	208
6112221	Office furniture (and domestic furniture)	222	198	-24
6112222	Other machinery and equipment	3 402	3 634	232
6112223	Books	0	1	1
6113	Other fixed assets: (j+k) = i	252	367	115
61131	Cultivated biological resources: j	10	16	6
611311	Animal resources yielding repeat products	10	16	6
611312	Tree, crop, and plant resources yielding repeat products	0	0	0
61132	Intellectual property products: (l+m+n+o+p) = k	242	352	110
611321	Research and development l	0	0	0
611322	Mineral exploration and evaluation m	0	0	0
611323	Computer software and databases: n	239	230	-9
6113231	Computer software	239	230	-9
6113232	Databases	0	0	0
611324	Entertainment, literary, and artistic originals o	0	0	0
611325	Other intellectual property products p	3	121	118
6114	Weapons systems q	0	0	0
612	Inventories r	0	0	0
613	Valuables s	4	4	0
614	Non-produced assets t	890	298	-592

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

## **Expenditure cash flows for operating activities and purchases of non-financial assets by functional classification for the fiscal years 2022/2023 and 2023/2024**

Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources by government in order to promote government objectives and various services rendered to the community. The functionally classified expenditure categories are indicated in Table C, page 10. There are 10 main categories of functional classification of cash payments for operating activities and purchases of non-financial assets: general public services; defence; public order and safety; economic affairs; environmental protection; housing and community amenities; health; recreation, culture and religion; education; and social protection.

Total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) from the provincial revenue funds and donor funds increased by R35 048 million from R706 696 million in 2022/2023 to R741 744 million in 2023/2024.

The increase of R15 907 million in cash payments for education from R299 651 million in 2022/2023 to R315 558 million in 2023/2024 was mainly due to increased spending on education by the Gauteng, KwaZulu-Natal and Western Cape provincial governments.

The increase of R8 003 million in cash payments for health from R237 555 million in 2022/2023 to R245 558 million in 2023/2024 was mainly due to increased spending on health by the Gauteng, KwaZulu-Natal and Limpopo provincial governments.

The increase of R5 240 million in cash payments for economic affairs from R65 980 million in 2022/2023 to R71 220 million in 2023/2024 was mainly due to increased spending on economic affairs by the Gauteng, Limpopo and Mpumalanga provincial governments.

The increase of R2 562 million in cash payments for general public services from R35 037 million in 2022/2023 to R37 599 million in 2023/2024 was mainly due to increased spending on general public services by the Gauteng, Western Cape and Mpumalanga provincial governments.

The increase of R1 544 million in cash payments for public order and safety from R8 419 million in 2022/2023 to R9 963 million in 2023/2024 was mainly due to increased spending on public order and safety services by the Gauteng, Mpumalanga and KwaZulu-Natal provincial governments.

The increase of R1 502 million in cash payments for recreation, culture and religion from R11 195 million in 2022/2023 to R12 697 million in 2023/2024 was mainly due to increased spending on recreation, culture and religion by the KwaZulu-Natal, Limpopo and Gauteng provincial governments.

The increase of R567 million in cash payments for environmental protection from R4 628 million in 2022/2023 to R5 195 million in 2023/2024 was mainly due to increased spending on environmental protection by the North West, Gauteng and KwaZulu-Natal provincial governments.

The increase of R136 million in cash payments for social protection from R21 474 million in 2022/2023 to R21 610 million in 2023/2024 was mainly due to increased spending on social protection services by the Western Cape, Limpopo and Eastern Cape provincial governments.

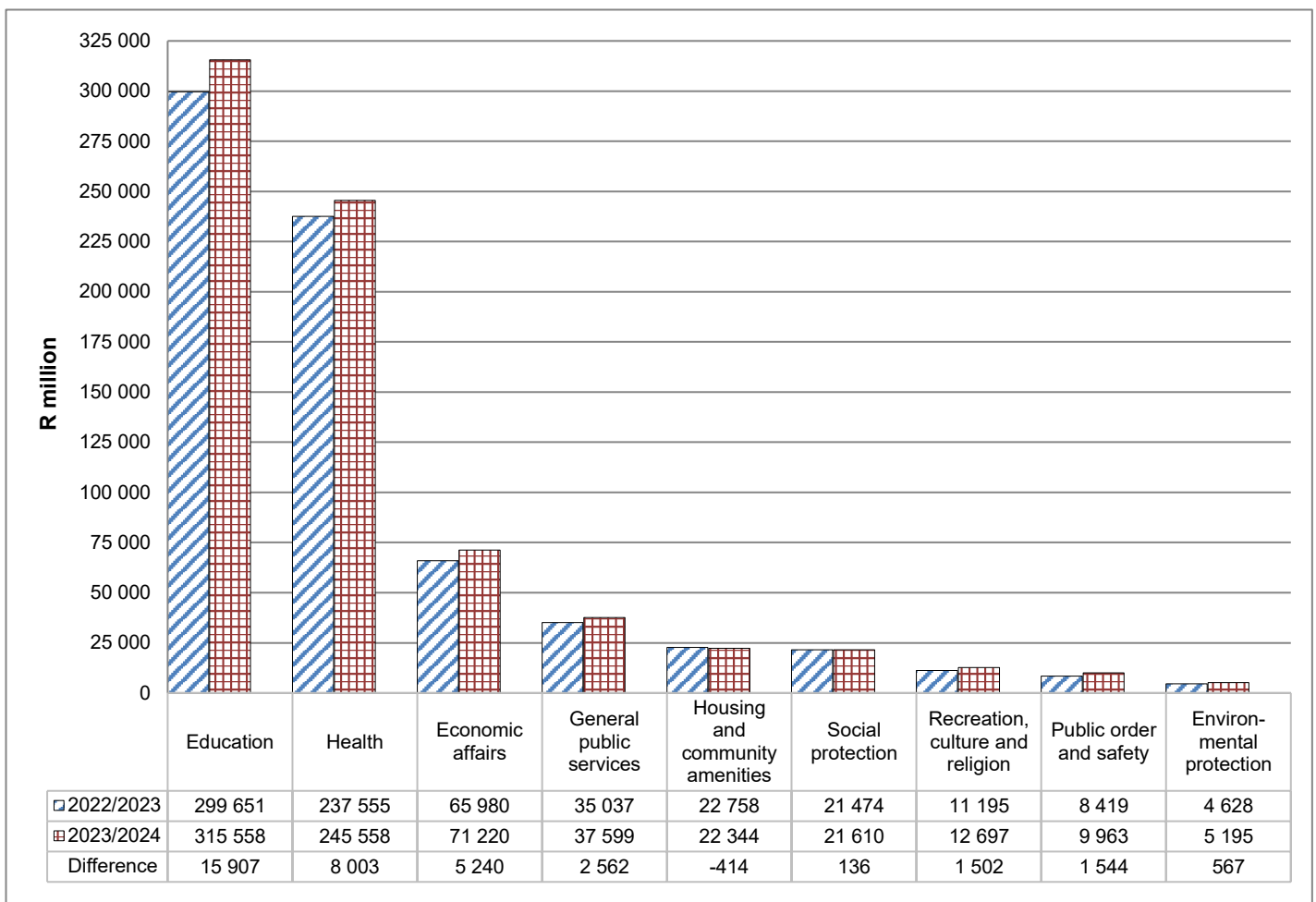
The decrease of R414 million in cash payments for housing and community amenities from R22 758 million in 2022/2023 to R22 344 million in 2023/2024 was mainly due to decreased spending on housing and community amenities by the Gauteng, North West and Mpumalanga provincial governments.

**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>35 037</b>	<b>37 599</b>	<b>2 562</b>	<b>5,1</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	10 295	10 876	581	1,5
7012	Foreign economic aid	0	0	0	0,0
7013	General services	24 433	26 302	1 869	3,5
7014	Basic research	0	0	0	0,0
7015	R&D General public services	245	346	101	0,0
7016	General public services n.e.c. <sup>3</sup>	64	75	11	0,0
7017	Public debt transactions (mainly interest)	0	0	0	0,0
7018	Transfers of a general character between different levels of government	0	0	0	0,0
<b>702</b>	<b>Defence b</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0,0</b>
<b>703</b>	<b>Public order and safety c</b>	<b>8 419</b>	<b>9 963</b>	<b>1 544</b>	<b>1,3</b>
7031	Police	8 373	9 918	1 545	1,3
7032	Fire protection services	0	0	0	0,0
7033	Law courts	0	0	0	0,0
7034	Prisons	0	0	0	0,0
7035	R&D Public order and safety	46	45	-1	0,0
7036	Public order and safety n.e.c.	0	0	0	0,0
<b>704</b>	<b>Economic affairs d</b>	<b>65 980</b>	<b>71 220</b>	<b>5 240</b>	<b>9,6</b>
7041	General economic, commercial and labour affairs	6 061	6 667	606	0,9
7042	Agriculture, forestry, fishing and hunting	10 577	10 882	305	1,5
7043	Fuel and energy	0	0	0	0,0
7044	Mining, manufacturing and construction	121	133	12	0,0
7045	Transport	45 798	50 120	4 322	6,8
7046	Communications	0	0	0	0,0
7047	Other industries	2 164	2 067	-97	0,3
7048	R&D Economic affairs	1 258	1 351	93	0,2
7049	Economic affairs n.e.c.	0	0	0	0,0
<b>705</b>	<b>Environmental protection e</b>	<b>4 628</b>	<b>5 195</b>	<b>567</b>	<b>0,7</b>
<b>706</b>	<b>Housing and community amenities f</b>	<b>22 758</b>	<b>22 344</b>	<b>-414</b>	<b>3,0</b>
<b>707</b>	<b>Health g</b>	<b>237 555</b>	<b>245 558</b>	<b>8 003</b>	<b>33,1</b>
<b>708</b>	<b>Recreation, culture and religion h</b>	<b>11 195</b>	<b>12 697</b>	<b>1 502</b>	<b>1,7</b>
<b>709</b>	<b>Education i</b>	<b>299 651</b>	<b>315 558</b>	<b>15 907</b>	<b>42,5</b>
<b>710</b>	<b>Social protection j</b>	<b>21 474</b>	<b>21 610</b>	<b>136</b>	<b>2,9</b>
<b>70</b>	<b>Total provincial government expenditure cash flows for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j)</b> k	<b>706 696</b>	<b>741 744</b>	<b>35 048</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 2022/2023\* and 2023/2024\*\* fiscal years**

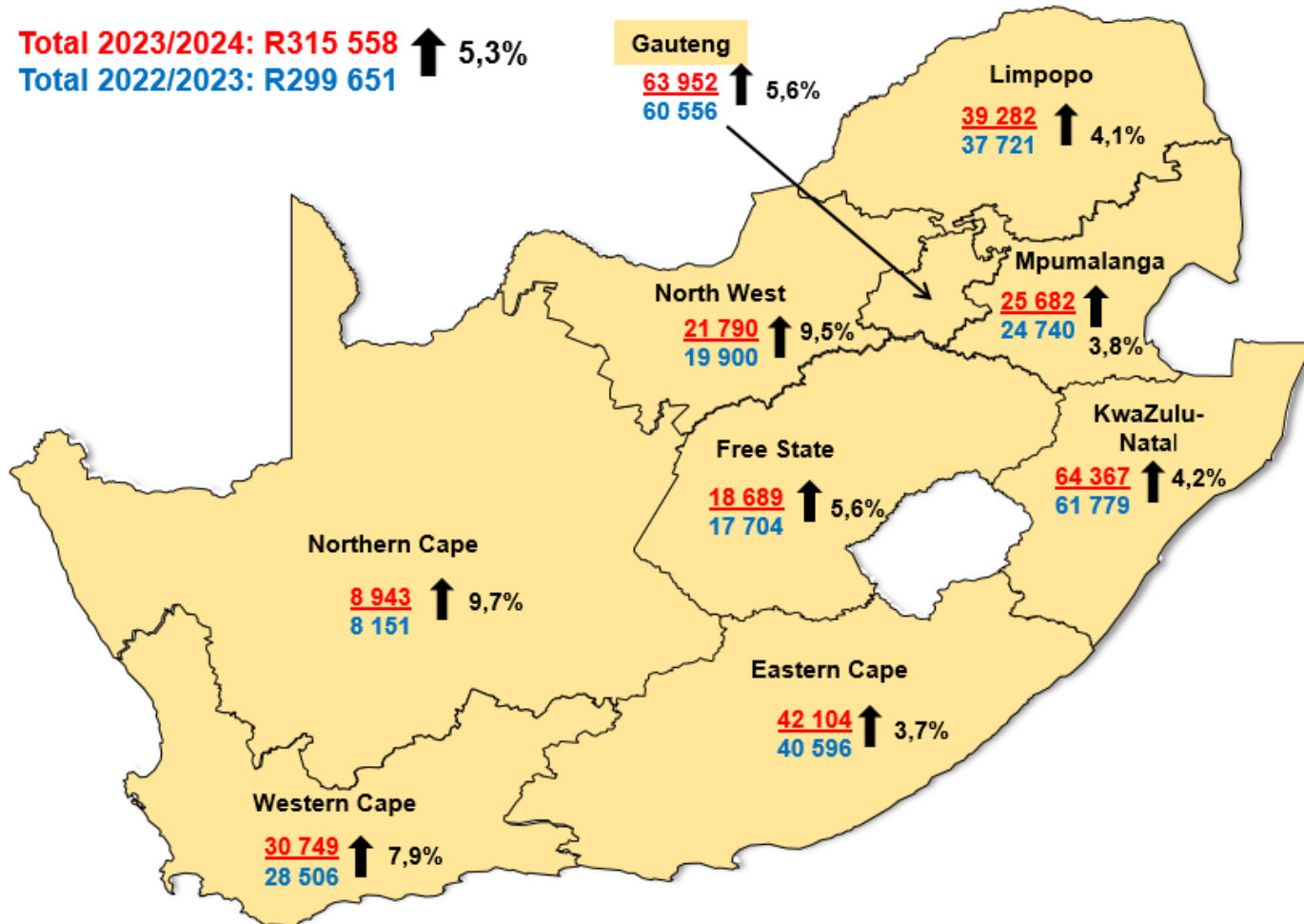


\* Some of the figures have been revised since the previous publication.

\*\* 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 that the largest proportion of provincial government spending according to functional classification for the 2023/2024 fiscal year was on education (R315 558 million), followed by health (R245 558 million) and economic affairs (R71 220 million). Environmental protection had the smallest proportion (R5 195 million).

**Figure 5 – Spending on education by the individual provincial governments for the 2022/2023\* and 2023/2024 fiscal years (R million) \*\***



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

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

The total provincial government expenditure on education for the 2023/2024 fiscal year was R315 558 million. Figure 5 shows that the KwaZulu-Natal provincial government was the largest contributor (R64 367 million), followed by Gauteng (R63 952 million) and Eastern Cape (R42 104 million). The Northern Cape provincial government was the smallest contributor (R8 943 million) (see Annexure B, page 25).

The largest growth rates in expenditure on education between 2022/2023 and 2023/2024 were reported for the Northern Cape (9,7%), North West (9,5%) and Western Cape (7,9%) provincial governments. The smallest growth rates were reported for the Mpumalanga (3,8%) and Eastern Cape (3,7%) provincial governments.

  
**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>734 478</b>
11	Taxes	18 567
12	Social contributions	0
13	Grants	706 345
14	Other receipts	9 566

\* 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>450 501</b>	<b>185 825</b>	<b>125</b>	<b>10 785</b>	<b>18 934</b>	<b>2 538</b>	<b>35 495</b>	<b>704 202</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>15 845</b>	<b>13 558</b>	<b>16</b>	<b>0</b>	<b>426</b>	<b>120</b>	<b>5 516</b>	<b>35 481</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	7 042	2 931	2	0	305	38	315	10 633
7012	Foreign economic aid	0	0	0	0	0	0	0	0
7013	General services	8 803	10 281	14	0	46	82	5 201	24 427
7014	Basic research	0	0	0	0	0	0	0	0
7015	R&D General public services	0	346	0	0	0	0	0	346
7016	General public services n.e.c.	0	0	0	0	75	0	0	75
7017	Public debt transactions	0	0	0	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0	0	0	0
<b>702</b>	<b>DEFENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
7021	Military defence	0	0	0	0	0	0	0	0
7022	Civil defence	0	0	0	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0	0	0	0
7025	Defence n.e.c.	0	0	0	0	0	0	0	0
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>5 437</b>	<b>3 270</b>	<b>17</b>	<b>0</b>	<b>364</b>	<b>52</b>	<b>121</b>	<b>9 260</b>
7031	Police services	5 403	3 259	17	0	364	51	121	9 216
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	0	0	0	0	0	0	0	0
7034	Prisons	0	0	0	0	0	0	0	0
7035	R&D Public order and safety	33	11	0	0	0	0	0	45
7036	Public order and safety n.e.c.	0	0	0	0	0	0	0	0

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

**Table 2 – Economic and functional classification of expense cash flows for operating activities for the 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>13 202</b>	<b>22 948</b>	<b>9</b>	<b>8 986</b>	<b>11 227</b>	<b>168</b>	<b>1 780</b>	<b>58 320</b>
7041	General economic, commercial and labour affairs	1 090	703	0	20	3 483	7	884	6 186
7042	Agriculture, forestry, fishing and hunting	5 605	3 392	2	0	353	79	463	9 894
7043	Fuel and energy	0	0	0	0	0	0	0	0
7044	Mining, manufacturing and construction	0	0	0	0	133	0	0	133
7045	Transport	5 747	18 151	6	8 966	5 427	76	414	38 789
7046	Communication	0	0	0	0	0	0	0	0
7047	Other industries	152	113	0	0	1 751	1	15	2 033
7048	R&D Economic affairs	607	589	0	0	81	4	4	1 285
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>1 986</b>	<b>1 163</b>	<b>0</b>	<b>0</b>	<b>1 753</b>	<b>16</b>	<b>48</b>	<b>4 966</b>
7051	Waste management	91	24	0	0	0	1	0	115
7052	Waste water management	0	0	0	0	0	0	0	0
7053	Pollution abatement	61	18	0	0	0	0	0	79
7054	Protection of biodiversity and landscape	1 827	1 084	0	0	1 683	15	47	4 657
7055	R&D Environmental protection	7	38	0	0	70	0	0	115
7056	Environmental protection n.e.c.	0	0	0	0	0	0	0	0
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>2 798</b>	<b>1 897</b>	<b>2</b>	<b>0</b>	<b>1 029</b>	<b>24</b>	<b>16 211</b>	<b>21 961</b>
7061	Housing development	2 177	1 125	2	0	747	17	16 207	20 275
7062	Community development	559	716	0	0	282	5	3	1 565
7063	Water supply	0	0	0	0	0	0	0	0
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	62	57	0	0	0	1	2	122
7066	Housing and community amenities n.e.c.	0	0	0	0	0	0	0	0

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



**Table 2 – Economic and functional classification of expense cash flows for operating activities for the 2023/2024\* fiscal year (summary) (continued)**

GFS 2014 code	Functional classification	Economic classification							TOTAL (21 - 28)
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
		R million							
<b>707</b>	<b>HEALTH</b>	<b>155 331</b>	<b>75 010</b>	<b>74</b>	<b>0</b>	<b>1 645</b>	<b>642</b>	<b>3 211</b>	<b>235 912</b>
7071	Medical products, appliances, and equipment	105	67	0	0	0	0	0	173
7072	Outpatient services	6 782	2 358	1	0	0	16	38	9 195
7073	Hospital services	98 862	41 282	42	0	0	377	1 630	142 192
7074	Public health services	48 424	29 409	30	0	1 385	245	1 535	81 027
7075	R&D Health	0	10	0	0	0	0	0	10
7076	Health n.e.c.	1 158	1 884	0	0	260	5	8	3 314
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>4 502</b>	<b>3 660</b>	<b>0</b>	<b>0</b>	<b>1 923</b>	<b>39</b>	<b>1 834</b>	<b>11 957</b>
7081	Recreational and sporting services	668	744	0	0	575	4	312	2 302
7082	Cultural services	3 825	2 883	0	0	1 213	34	537	8 492
7083	Broadcasting and publishing services	0	0	0	0	135	0	0	135
7084	Religious and other community services	9	10	0	0	0	0	985	1 004
7085	R&D Recreation, culture and religion	0	23	0	0	0	0	0	23
7086	Recreation, culture and religion n.e.c.	0	0	0	0	0	0	0	0
<b>709</b>	<b>EDUCATION</b>	<b>239 779</b>	<b>60 620</b>	<b>6</b>	<b>1 799</b>	<b>483</b>	<b>1 413</b>	<b>1 285</b>	<b>305 387</b>
7091	Pre-primary and primary education	119 648	16 459	1	1 076	0	690	64	137 938
7092	Secondary education	89 251	14 022	0	723	0	475	36	104 506
7093	Post-secondary non-tertiary education	4 028	837	1	0	0	13	149	5 028
7094	Tertiary education	0	0	0	0	65	0	66	131
7095	Education not definable by level	0	0	0	0	0	0	0	0
7096	Subsidiary services to education	0	0	0	0	0	0	0	0
7097	R&D Education	0	72	0	0	59	0	0	131
7098	Education n.e.c.	26 852	29 231	5	0	359	235	971	57 652

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

**Table 2 – Economic and functional classification of expense cash flows for operating activities for the 2023/2024\* fiscal year (summary) (concluded)**

GFS 2014 code	Functional classification	Economic classification							TOTAL (21 - 28)
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
		R million							
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>11 622</b>	<b>3 699</b>	<b>0</b>	<b>0</b>	<b>84</b>	<b>64</b>	<b>5 489</b>	<b>20 959</b>
7101	Sickness and disability	357	156	0	0	0	1	520	1 033
7102	Old age	521	139	0	0	0	2	912	1 574
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	3 701	578	0	0	0	23	1 995	6 297
7105	Unemployment	0	0	0	0	28	0	0	28
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	1 969	506	0	0	0	3	827	3 305
7108	R&D Social protection	321	66	0	0	0	1	1	390
7109	Social protection n.e.c.	4 752	2 255	0	0	56	34	1 234	8 332

\* 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>37 239</b>	<b>0</b>	<b>4</b>	<b>298</b>	<b>37 542</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>2 118</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2 118</b>
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	243	0	0	0	243
7012	Foreign economic aid	0	0	0	0	0
7013	General services	1 875	0	0	0	1 875
7014	Basic research	0	0	0	0	0
7015	R&D General public services	0	0	0	0	0
7016	General public services n.e.c.	0	0	0	0	0
7017	Public debt transactions	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0
<b>702</b>	<b>DEFENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
7021	Military defence	0	0	0	0	0
7022	Civil defence	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0
7025	Defence n.e.c.	0	0	0	0	0
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>703</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>703</b>
7031	Police services	702	0	0	0	702
7032	Fire protection services	0	0	0	0	0
7033	Law courts	0	0	0	0	0
7034	Prisons	0	0	0	0	0
7035	R&D Public order and safety	1	0	0	0	1
7036	Public order and safety n.e.c.	0	0	0	0	0

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

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

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R million				
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>12 900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12 900</b>
7041	General economic, commercial and labour affairs	481	0	0	0	481
7042	Agriculture, forestry, fishing and hunting	989	0	0	0	989
7043	Fuel and energy	0	0	0	0	0
7044	Mining, manufacturing and construction	0	0	0	0	0
7045	Transport	11 331	0	0	0	11 331
7046	Communication	0	0	0	0	0
7047	Other industries	34	0	0	0	34
7048	R&D Economic affairs	65	0	0	0	65
7049	Economic affairs n.e.c.	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>229</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>229</b>
7051	Waste management	1	0	0	0	1
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	2	0	0	0	2
7054	Protection of biodiversity and landscape	225	0	0	0	225
7055	R&D Environmental protection	0	0	0	0	0
7056	Environmental protection n.e.c.	0	0	0	0	0
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>91</b>	<b>0</b>	<b>0</b>	<b>292</b>	<b>383</b>
7061	Housing development	57	0	0	292	349
7062	Community development	33	0	0	0	33
7063	Water supply	0	0	0	0	0
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	1	0	0	0	1
7066	Housing and community amenities n.e.c.	0	0	0	0	0

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

**Table 3 – Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 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>9 646</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9 646</b>
7071	Medical products, appliances, and equipment	7	0	0	0	7
7072	Outpatient services	1 598	0	0	0	1 598
7073	Hospital services	4 683	0	0	0	4 683
7074	Public health services	2 920	0	0	0	2 920
7075	R&D Health	0	0	0	0	0
7076	Health n.e.c.	438	0	0	0	438
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>736</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>740</b>
7081	Recreational and sporting services	63	0	0	0	63
7082	Cultural services	673	0	4	0	677
7083	Broadcasting and publishing services	0	0	0	0	0
7084	Religious and other community services	0	0	0	0	0
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	0	0	0	0	0
<b>709</b>	<b>EDUCATION</b>	<b>10 165</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>10 171</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	42	0	0	0	42
7094	Tertiary education	0	0	0	0	0
7095	Education not definable by level	0	0	0	0	0
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	0	0	0	0	0
7098	Education n.e.c.	8 761	0	0	6	8 767

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

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

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R million				
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>651</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>651</b>
7101	Sickness and disability	10	0	0	0	10
7102	Old age	28	0	0	0	28
7103	Survivors	0	0	0	0	0
7104	Family and children	92	0	0	0	92
7105	Unemployment	0	0	0	0	0
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	63	0	0	0	63
7108	R&D Social protection	12	0	0	0	12
7109	Social protection n.e.c.	446	0	0	0	446

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

**Table 4 – Economic classification of cash inflows (sales) from investment in non-financial assets for the 2023/2024\* fiscal year (summary)**

GFS 2014 code	Economic classification	R million
<b>31</b>	<b>Sales of non-financial assets</b>	<b>201</b>
311	Fixed assets	191
312	Inventories	0
313	Valuables	0
314	Non-produced assets	10

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

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

GFS 2014 code	Economic classification	R million
<b>32</b>	<b>Net acquisition of assets other than cash</b>	<b>0</b>
321	Domestic	0
322	Foreign	0

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

**Table 6 – Economic classification of the net incurrence of liabilities for the 2023/2024\* fiscal year (summary)**

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

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

**Annexure A – Expenditure cash flows for operating activities and purchases of non-financial assets (economically classified) of the individual provincial governments for the 2022/2023 and 2023/2024 fiscal years<sup>1</sup>**

GFS 2014 code	Economic classification by province	2022/2023 <sup>2</sup>	2023/2024	Difference between 2022/2023 and 2023/2024	% change between 2022/2023 and 2023/2024
		R million			
21	<b>Total compensation of employees</b>	<b>428 826</b>	<b>450 501</b>	<b>21 675</b>	<b>5,1</b>
	Eastern Cape	57 108	59 774	2 666	4,7
	Free State	26 225	27 292	1 067	4,1
	Gauteng	86 569	92 528	5 959	6,9
	KwaZulu-Natal	91 446	95 189	3 743	4,1
	Limpopo	50 508	52 080	1 572	3,1
	Mpumalanga	33 924	35 621	1 697	5,0
	North West	30 263	32 102	1 839	6,1
	Northern Cape	11 480	12 114	634	5,5
	Western Cape	41 302	43 801	2 499	6,1
22	<b>Total purchases of goods and services</b>	<b>175 364</b>	<b>185 825</b>	<b>10 461</b>	<b>6,0</b>
	Eastern Cape	20 480	21 386	906	4,4
	Free State	9 814	10 322	508	5,2
	Gauteng	39 332	43 250	3 918	10,0
	KwaZulu-Natal	35 067	36 566	1 499	4,3
	Limpopo	16 740	18 243	1 503	9,0
	Mpumalanga	14 158	14 559	401	2,8
	North West	12 695	12 507	-188	-1,5
	Northern Cape	5 919	6 675	756	12,8
	Western Cape	21 159	22 317	1 158	5,5
24	<b>Total interest</b>	<b>144</b>	<b>125</b>	<b>-19</b>	<b>-13,2</b>
	Eastern Cape	41	22	-19	-46,3
	Free State	19	9	-10	-52,6
	Gauteng	40	32	-8	-20,0
	KwaZulu-Natal	9	6	-3	-33,3
	Limpopo	0	0	0	-
	Mpumalanga	0	17	17	-
	North West	17	12	-5	-29,4
	Northern Cape	17	25	8	47,1
	Western Cape	0	0	0	-
25	<b>Total subsidies</b>	<b>10 139</b>	<b>10 785</b>	<b>646</b>	<b>6,4</b>
	Eastern Cape	653	698	45	6,9
	Free State	419	442	23	5,5
	Gauteng	3 275	3 879	604	18,4
	KwaZulu-Natal	1 744	1 583	-161	-9,2
	Limpopo	974	974	0	0,0
	Mpumalanga	774	805	31	4,0
	North West	931	980	49	5,3
	Northern Cape	97	94	-3	-3,1
	Western Cape	1 271	1 330	59	4,6
26	<b>Total grants</b>	<b>18 452</b>	<b>18 934</b>	<b>482</b>	<b>2,6</b>
	Eastern Cape	1 754	2 381	627	35,7
	Free State	237	256	19	8,0
	Gauteng	5 430	5 271	-159	-2,9
	KwaZulu-Natal	3 791	3 486	-305	-8,0
	Limpopo	3 127	3 393	266	8,5
	Mpumalanga	625	705	80	12,8
	North West	681	655	-26	-3,8
	Northern Cape	181	200	19	10,5
	Western Cape	2 627	2 588	-39	-1,5

<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.



**Annexure A – Expenditure cash flows for operating activities and purchases of non-financial assets (economically classified) of the individual provincial governments for the 2022/2023 and 2023/2024 fiscal years<sup>1</sup> (concluded)**

GFS 2014 code	Economic classification by province	2022/2023 <sup>2</sup>	2023/2024	Difference between 2022/2023 and 2023/2024	% change between 2022/2023 and 2023/2024
		R million			
27	<b>Total social benefits</b>	<b>2 370</b>	<b>2 538</b>	<b>168</b>	<b>7,1</b>
	Eastern Cape	437	568	131	30,0
	Free State	117	115	-2	-1,7
	Gauteng	361	337	-24	-6,6
	KwaZulu-Natal	414	434	20	4,8
	Limpopo	464	458	-6	-1,3
	Mpumalanga	177	211	34	19,2
	North West	150	163	13	8,7
	Northern Cape	55	52	-3	-5,5
	Western Cape	195	199	4	2,1
28	<b>Total other payments</b>	<b>36 273</b>	<b>35 495</b>	<b>-778</b>	<b>-2,1</b>
	Eastern Cape	4 230	3 791	-439	-10,4
	Free State	1 858	2 282	424	22,8
	Gauteng	9 932	9 216	-716	-7,2
	KwaZulu-Natal	5 944	6 333	389	6,5
	Limpopo	2 090	2 439	349	16,7
	Mpumalanga	3 175	2 763	-412	-13,0
	North West	2 793	2 638	-155	-5,5
	Northern Cape	1 135	1 128	-7	-0,6
	Western Cape	5 115	4 905	-210	-4,1
61	<b>Total purchases of non-financial assets</b>	<b>35 128</b>	<b>37 542</b>	<b>2 414</b>	<b>6,9</b>
	Eastern Cape	4 239	3 443	-796	-18,8
	Free State	2 039	2 172	133	6,5
	Gauteng	5 560	5 791	231	4,2
	KwaZulu-Natal	7 229	7 336	107	1,5
	Limpopo	2 598	3 303	705	27,1
	Mpumalanga	3 897	4 936	1 039	26,7
	North West	2 423	3 145	722	29,8
	Northern Cape	1 328	1 459	131	9,9
	Western Cape	5 814	5 957	143	2,5
	<b>Total provincial government expenditure</b>	<b>706 696</b>	<b>741 744</b>	<b>35 048</b>	<b>5,0</b>
	Eastern Cape	88 943	92 062	3 119	3,5
	Free State	40 727	42 891	2 164	5,3
	Gauteng	150 501	160 303	9 802	6,5
	KwaZulu-Natal	145 646	150 932	5 286	3,6
	Limpopo	76 502	80 890	4 388	5,7
	Mpumalanga	56 729	59 617	2 888	5,1
	North West	49 955	52 203	2 248	4,5
	Northern Cape	20 211	21 748	1 537	7,6
	Western Cape	77 483	81 097	3 614	4,7

<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.

**Annexure B – Expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of the individual provincial governments for the 2022/2023 and 2023/2024 fiscal years<sup>1</sup>**

GFS 2014 code	Functional classification by province	2022/2023 <sup>2</sup>	2023/2024	Difference between 2022/2023 and 2023/2024	% change between 2022/2023 and 2023/2024
		R million			
<b>701</b>	<b>Total general public services</b>	<b>35 037</b>	<b>37 599</b>	<b>2 562</b>	<b>7,3</b>
	Eastern Cape	5 269	5 450	181	3,4
	Free State	3 198	3 306	108	3,4
	Gauteng	7 264	8 166	902	12,4
	KwaZulu-Natal	4 358	4 551	193	4,4
	Limpopo	2 734	2 871	137	5,0
	Mpumalanga	2 883	3 173	290	10,1
	North West	3 140	3 220	80	2,5
	Northern Cape	1 350	1 566	216	16,0
	Western Cape	4 840	5 296	456	9,4
<b>703</b>	<b>Total public order and safety</b>	<b>8 419</b>	<b>9 963</b>	<b>1 544</b>	<b>18,3</b>
	Eastern Cape	577	622	45	7,8
	Free State	493	510	17	3,4
	Gauteng	1 188	2 367	1 179	99,2
	KwaZulu-Natal	1 235	1 397	162	13,1
	Limpopo	1 296	1 354	58	4,5
	Mpumalanga	1 450	1 623	173	11,9
	North West	702	750	48	6,8
	Northern Cape	228	219	-9	-3,9
	Western Cape	1 250	1 121	-129	-10,3
<b>704</b>	<b>Total economic affairs</b>	<b>65 980</b>	<b>71 220</b>	<b>5 240</b>	<b>7,9</b>
	Eastern Cape	7 642	7 955	313	4,1
	Free State	3 298	3 922	624	18,9
	Gauteng	9 891	12 016	2 125	21,5
	KwaZulu-Natal	16 042	16 092	50	0,3
	Limpopo	6 635	7 386	751	11,3
	Mpumalanga	6 365	7 100	735	11,5
	North West	5 564	5 650	86	1,5
	Northern Cape	2 529	2 744	215	8,5
	Western Cape	8 013	8 353	340	4,2
<b>705</b>	<b>Total environmental protection</b>	<b>4 628</b>	<b>5 195</b>	<b>567</b>	<b>12,3</b>
	Eastern Cape	512	531	19	3,7
	Free State	343	337	-6	-1,7
	Gauteng	486	630	144	29,6
	KwaZulu-Natal	1 365	1 491	126	9,2
	Limpopo	646	675	29	4,5
	Mpumalanga	204	293	89	43,6
	North West	369	523	154	41,7
	Northern Cape	131	132	1	0,8
	Western Cape	571	584	13	2,3
<b>706</b>	<b>Total housing and community amenities</b>	<b>22 758</b>	<b>22 344</b>	<b>-414</b>	<b>-1,8</b>
	Eastern Cape	2 624	2 491	-133	-5,1
	Free State	610	1 192	582	95,4
	Gauteng	6 440	6 049	-391	-6,1
	KwaZulu-Natal	4 593	4 526	-67	-1,5
	Limpopo	1 415	1 761	346	24,5
	Mpumalanga	1 937	1 702	-235	-12,1
	North West	2 095	1 827	-268	-12,8
	Northern Cape	664	538	-126	-19,0
	Western Cape	2 381	2 257	-124	-5,2

<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.

**Annexure B – Expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of the individual provincial governments for the 2022/2023 and 2023/2024 fiscal years<sup>1</sup> (concluded)**

GFS 2014 code	Functional classification by province	2022/2023 <sup>2</sup>	2023/2024	Difference between 2022/2023 and 2023/2024	% change between 2022/2023 and 2023/2024
		R million			
707	<b>Total health</b>	<b>237 555</b>	<b>245 558</b>	<b>8 003</b>	<b>3,4</b>
	Eastern Cape	27 229	28 282	1 053	3,9
	Free State	12 883	12 756	-127	-1,0
	Gauteng	58 009	60 646	2 637	4,5
	KwaZulu-Natal	50 221	51 619	1 398	2,8
	Limpopo	22 865	24 049	1 184	5,2
	Mpumalanga	16 534	17 176	642	3,9
	North West	15 512	15 647	135	0,9
	Northern Cape	5 729	6 088	359	6,3
	Western Cape	28 573	29 294	721	2,5
708	<b>Total recreation, culture and religion</b>	<b>11 195</b>	<b>12 697</b>	<b>1 502</b>	<b>13,4</b>
	Eastern Cape	1 712	1 750	38	2,2
	Free State	966	955	-11	-1,1
	Gauteng	1 154	1 333	179	15,5
	KwaZulu-Natal	2 631	3 528	897	34,1
	Limpopo	1 298	1 489	191	14,7
	Mpumalanga	937	1 113	176	18,8
	North West	1 021	1 051	30	2,9
	Northern Cape	530	578	48	9,1
	Western Cape	946	900	-46	-4,9
709	<b>Total education</b>	<b>299 651</b>	<b>315 558</b>	<b>15 907</b>	<b>5,3</b>
	Eastern Cape	40 596	42 104	1 508	3,7
	Free State	17 704	18 689	985	5,6
	Gauteng	60 556	63 952	3 396	5,6
	KwaZulu-Natal	61 779	64 367	2 588	4,2
	Limpopo	37 721	39 282	1 561	4,1
	Mpumalanga	24 740	25 682	942	3,8
	North West	19 900	21 790	1 890	9,5
	Northern Cape	8 151	8 943	792	9,7
	Western Cape	28 506	30 749	2 243	7,9
710	<b>Total social protection</b>	<b>21 474</b>	<b>21 610</b>	<b>136</b>	<b>0,6</b>
	Eastern Cape	2 782	2 877	95	3,4
	Free State	1 232	1 224	-8	-0,6
	Gauteng	5 512	5 143	-369	-6,7
	KwaZulu-Natal	3 422	3 361	-61	-1,8
	Limpopo	1 892	2 022	130	6,9
	Mpumalanga	1 680	1 755	75	4,5
	North West	1 651	1 746	95	5,8
	Northern Cape	900	940	40	4,4
	Western Cape	2 404	2 542	138	5,7
	<b>Total provincial government expenditure</b>	<b>706 696</b>	<b>741 744</b>	<b>35 048</b>	<b>5,0</b>
	Eastern Cape	88 943	92 062	3 119	3,5
	Free State	40 727	42 891	2 164	5,3
	Gauteng	150 501	160 303	9 802	6,5
	KwaZulu-Natal	145 646	150 932	5 286	3,6
	Limpopo	76 502	80 890	4 388	5,7
	Mpumalanga	56 729	59 617	2 888	5,1
	North West	49 955	52 203	2 248	4,5
	Northern Cape	20 211	21 748	1 537	7,6
	Western Cape	77 483	81 097	3 614	4,7

<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.

**Annexure C:** Information on disaggregated tables is available on the Stats SA website: <http://www.statssa.gov.za/?s=P9121&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

## Explanatory notes

### Introduction

This statistical release includes economic and functional classifications of the sources and uses of cash from the provincial revenue fund and donor funds for the 2023/2024 fiscal year based on the GFSM 2014 methodology. The provincial revenue fund refers to the votes of the provincial government departments as well as fixed statutory appropriations and standing appropriations. Donor funds consist mainly of donations from foreign governments and international organisations.

### Disaggregated data

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

### Methodology

Provincial government departments keep their accounts on a modified cash basis, i.e. all transactions are recorded at the time when warrant vouchers are issued for payment regardless of when obligations for payments originated. The statistics thus measure transactions as they are completed between the provincial government departments and the rest of the economy.

### GFS Manual (2014)

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

### Scope of the financial statistics of provincial government

The cash payment transactions of the following provincial governments (2023/2024 reporting departments) have been classified economically and functionally:

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

These nine provinces comprised 120 departments for the 2023/2024 fiscal year.

#### Eastern Cape (14 departments)

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

#### Free State (13 departments)

- 15) Agriculture and Rural Development
- 16) Community Safety, Roads and Transport
- 17) Cooperative Governance and Traditional Affairs
- 18) Economic, Small Business Development, Tourism and Environmental Affairs

- 19) Education
- 20) Health
- 21) Human Settlements
- 22) Office of the Premier
- 23) Provincial Legislature
- 24) Provincial Treasury
- 25) Public Works and Infrastructure
- 26) Social Development
- 27) Sport, Arts, Culture and Recreation

**Gauteng (15 departments)**

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

**KwaZulu-Natal (14 departments)**

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

**Limpopo (12 departments)**

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

**Mpumalanga (13 departments)**

- 69) Agriculture, Rural Development, Land and Environmental Affairs
- 70) Community Safety, Security and Liaison
- 71) Cooperative Governance and Traditional Affairs
- 72) Culture, Sport and Recreation
- 73) Economic Development and Tourism
- 74) Education
- 75) Health
- 76) Human Settlements
- 77) Office of the Premier
- 78) Provincial Legislature
- 79) Provincial Treasury
- 80) Public Works, Roads and Transport
- 81) Social Development

**North West (13 departments)**

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

**Northern Cape (12 departments)**

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

**Western Cape (14 departments)**

- 107) Agriculture
- 108) Cultural Affairs and Sport
- 109) Economic Development and Tourism
- 110) Education
- 111) Environmental Affairs and Development Planning
- 112) Health And Wellness
- 113) Infrastructure
- 114) Local Government
- 115) Mobility
- 116) Police Oversight and Community Safety
- 117) Provincial Parliament
- 118) Provincial Treasury
- 119) Social Development
- 120) The Premier

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

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

**Economic classification**

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

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

- **Revenue cash flows**

Taxes  
Social contributions  
Grants  
Other receipts

- **Expense cash flows**

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

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

Fixed assets  
Inventories  
Valuables  
Non-produced assets

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

Fixed assets  
Inventories  
Valuables  
Non-produced assets

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

Domestic  
Foreign

- **Net incurrence of liabilities**

Domestic  
Foreign



**Functional classification**

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

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

- **General public services**

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

- **Defence**

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

- **Public order and safety**

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

- **Economic affairs**

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

- **Environmental protection**

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

- **Housing and community amenities**

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

- **Health**

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

- **Recreation, culture and religion**

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

- **Education**

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

- **Social protection**

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

**Individual and collective services**

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

**Subsidies on products and subsidies on production**

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

<b>Comparability with the previous year</b>	<p>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).</p> <p>The scope for 2022/2023 and 2023/2024 was unchanged at 120.</p>
<b>Imputation</b>	There were no imputations for the 2023/2024 information.
<b>The Public Sector Classification Committee (PSCC)</b>	<p>The Public Sector Classification Committee (PSCC) consists of the South African Reserve Bank (SARB), the National Treasury (NT) and Statistics South Africa (Stats SA). The purpose of the PSCC is to coordinate the economic institutional classification of the public-sector units and subsectors for purposes of reporting to national and international stakeholders. The classification lists are made public by the SARB to inform stakeholders of the scope of the public sector and sub-sectors. Currently, the PSCC is classifying the public-sector institutions for the 2024/2025 fiscal year (i.e. for the year ended 31 March 2025).</p>
<b>Limitations of the PSCC list</b>	<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>
<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 2023/2024 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 2023/2024 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%.

**Related publications**

Statistics South Africa also publishes information on the transactions of the following levels of the general government in statistical releases:

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

**Symbols and abbreviations**

GFSM	Government Finance Statistics Manual, 2014
IMF	International Monetary Fund
n.e.c.	Not elsewhere classified
NPIs	Non-Profit Institutions
NT	National Treasury
PSCC	Public Sector Classification Committee
R&D	Research and Development
SA	South Africa
SARB	South African Reserve Bank
SNA	System of National Accounts, 2008
Stats SA	Statistics South Africa
-	Changes from a zero in the preceding period cannot be calculated as a percentage

## Glossary

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

<b>Fixed asset</b>	Produced asset that is used continuously in process of production for more than one year.
<b>Functional classification</b>	Classification used to identify the purpose or socioeconomic objective for which an expense is incurred or a non-financial asset was acquired.
<b>Government consumption expenditure</b>	Expenditure on all goods and services that are used (without further transformation) by government units for the direct satisfaction of individual needs or wants or the collective needs of members of the community.
<b>Grant</b>	Transfers receivable by government units, from other resident or non-resident government units or international organisations, and that do not meet the definition of a tax, subsidy, or social contribution.
<b>Higher education</b>	All learning programmes which must be registered in accordance with the provisions of the NQF Act 67 of 2008 (DHET).
<b>Higher education Institution</b>	Institution that provides learning programmes on a full-time, part-time or distance basis, and which is established, deemed to be established or declared as a public higher education institution or registered or conditionally registered as a private higher education institution under the Higher Education Act, No.101 of 1997 (DHET).
<b>Household</b>	Group of people who live together at least four nights a week, eat together and share resources, or a single person who lives alone.
<b>Individual consumption service</b>	Goods or service acquired by a household and used to satisfy the needs or wants of the members of that household.
<b>Information, computer, and telecommunications equipment</b>	Devices using electronic controls and also the electronic components forming part of these devices. Context: television and radio transmitters, television, video, and digital cameras, and telephone sets are all examples of information, computer, and telecommunications.
<b>Intellectual property product</b>	The result of research, development, investigation, or innovation leading to knowledge that the developers can market or use to their own benefit in production for which the use of the knowledge is restricted by means of legal or other protection.
<b>Inventories</b>	Goods and services held by producers for sale, use in production or other use at a later stage.
<b>Land improvement</b>	Result of actions that lead to major improvements in the quantity, quality or productivity of land, or prevent its deterioration.
<b>Liability</b>	Obligations to provide economic benefits to the units holding the corresponding financial claims.
<b>Misclassification</b>	Subject is falsely classified into a category in which the subject does not belong.
<b>Modified cash basis accounting</b>	Method recognising revenues in the period they become available and measurable, and recognise expenditures in the period the associated liability is incurred.
<b>Municipality</b>	Unit of government in the third sphere responsible for local government responsible for the provision of government service in a geographically demarcated area. Context: It includes district, local and metropolitan municipalities.
<b>National government</b>	First level of government which controls a nation and has power to set and maintain foreign policy and the ability to collect taxes. Context: Government in South Africa is divided into three spheres: National, Provincial and Local. Each 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 asset</b>	Assets needed for production that have not themselves been produced. Context: Land, sub-soil assets, mineral resources and certain intangible assets.
<b>Non-profit institution serving households (NPISH)</b>	NPIs which are not financed and controlled by government and which provide goods or services to households free or at prices that are not economically significant.
<b>Other economic flow</b>	Changes in the volume or value of assets or liabilities that do not result from transactions.
<b>Other structures</b>	Structures other than buildings. Inclusions: Highways, streets, roads, bridges, etc.
<b>Provincial government</b>	Second level of government, between the national government and the municipalities Context: The powers of the provincial governments are circumscribed by the national constitution.
<b>Public financial corporation</b>	Public corporation principally engaging in financial intermediation or in auxiliary financial activities closely related to financial intermediation. Context: Financial institutions may be entirely or mainly owned and/or controlled by the government in which case they are regarded as public financial institutions. It is the prime function of public financial institutions to act as intermediaries.
<b>Response rate</b>	Proportion of eligible respondents who completed a questionnaire with usable information to total number of eligible respondents.
<b>Revenue</b>	Increase in net worth resulting from a transaction.
<b>Social benefit</b>	Transfers in cash or in kind to protect the entire population or a specific segment of it against certain social risks.
<b>Social contributions paid</b>	Actual or imputed payment made by general government units to social insurance scheme to obtain entitlement to social benefits to their employees, including pensions and other retirement benefits.
<b>Social contributions received</b>	Actual or imputed receipts from either employers on behalf of their employees or from employees, self-employed, or non-employed persons on their own behalf that secure entitlement to social benefits for the contributors, their dependents or their survivors.
<b>Statutory appropriations</b>	Amounts appropriated to be spent in terms of statutes and not requiring appropriation by vote.
<b>Subsidies on production</b>	Payments made to resident enterprises as a consequence of engaging in production.
<b>Subsidies on products</b>	Payable per unit of a good or service.
<b>Subsidy</b>	Current unrequited payments that government units, including non- resident government units make to enterprises on the basis of the level of production activities or the quantities or values of the goods or services that they produce, sell or export.
<b>Tax revenue</b>	Government income due to taxation.
<b>Transfer</b>	Transaction in which one institutional unit provides a good, service, or asset to another unit without receiving from the latter any good, service, or asset in return as a direct counterpart.

<b>Transport equipment</b>	Equipment for moving people and objects. Inclusions: Motor vehicles, trailers and semitrailers, ships, railway locomotives and rolling stock, aircraft, motorcycles, and bicycles.
<b>Valuable</b>	Produced assets of considerable value that are not used primarily for purposes of production or consumption but are held primarily as stores of value over time.
<b>Value Added Tax</b>	Tax levied in terms of the Value Added Tax Act on the supply of taxable goods and services.

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