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Financial statistics of extra-budgetary accounts and funds

2024/2025

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Key findings

The net change in the stock of cash of the national and provincial extra-budgetary accounts and funds amounted to a cash deficit of R4 592 million for the 2024/2025 fiscal year.

The revenue cash flows from operating activities amounted to R427 667 million and the expense cash flows amounted to R356 322 million, resulting in a net cash inflow from operating activities of R71 345 million for the 2024/2025 fiscal year ended 31 March 2025. The net cash outflow from transactions in non-financial assets amounted to R54 762 million for the 2024/2025 fiscal year. The net acquisition of financial assets other than cash amounted to a cash outflow of R13 896 million for the 2024/2025 fiscal year. The net incurrence of liabilities amounted to a cash outflow of R7 279 million. This resulted in a net cash outflow of R21 175 million from financing activities for the 2024/2025 fiscal year. The total net change in the stock of cash of the extra-budgetary accounts and funds amounted to a net cash deficit of R4 592 million – see Table A on page 5.

The largest contributor to the total cash payments for operating activities and purchases of non-financial assets functionally classified, amounting to R411 477 million from the national and provincial extra-budgetary accounts and funds for the 2024/2025 fiscal year was economic affairs (R132 918 million or 32,3%), followed by social protection (R90 195 million or 21,9%), general public services (R59 761 million or 14,5%), education (R56 976 million or 13,8%), health (R22 379 million or 5,4%) and housing and community amenities (R22 237 million or 5,4%). The smallest contributors were public order and safety (R9 739 million or 2,4%), environmental protection (R7 949 million or 1,9%), recreation, culture and religion (R7 699 million or 1,9%) and defence (R1 624 million or 0,4%) – see Table C on page 11 and Figure 3 on 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

The revenue cash flows from operating activities increased by R16 534 million from R411 133 million in 2023/2024 to R427 667 million in 2024/2025. The increase was mainly attributed to increases in grants and other receipts.

The increase of R7 968 million in grants received from R196 627 million in 2023/2024 to R204 595 million in 2024/2025 was mainly due to increased transfers received by the South African National Roads Agency Limited from the Department of Transport, the Water Trading Entity from the Department of Water and Sanitation and the National Student Financial Aid Scheme from the Department of Higher Education and Training.

The increase of R6 667 million in other receipts from R128 772 million in 2023/2024 to R135 439 million in 2024/2025 was mainly due to increases in cash received for interest income by the Compensation Fund, the Unemployment Insurance Fund and an increase in revenue received for accommodation charges by the Property Management Trading Entity.

The increase of R2 685 million in social contributions from R33 260 million in 2023/2024 to R35 945 million in 2024/2025 was mainly due to increases in contributions received by the Compensation Fund and the Unemployment Insurance Fund.

The decrease of R786 million in taxes collected from R52 474 million in 2023/2024 to R51 688 million in 2024/2025 was mainly due to decreases in levies collected by the Road Accident Fund, the South African Civil Aviation Authority and the National Energy Regulator of South Africa.

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.

Expense cash flows for operating activities increased by R22 149 million from R334 173 million in 2023/2024 to R356 322 million in 2024/2025, which was mainly due to increases in social benefits and purchases of goods and services.

The increase of R11 087 million in social benefits from R110 687 million in 2023/2024 to R121 774 million in 2024/2025 was mainly due to increased payments for student awards/bursaries by the National Student Financial Aid Scheme, and increased claims paid to households by the Unemployment Insurance Fund and the Compensation Fund.

The increase of R9 392 million in purchases of goods and services from R125 576 million in 2023/2024 to R134 968 million in 2024/2025 was mainly due to increases in cash payments for goods and services by the South African National Roads Agency Limited, the National Skills Fund and the Unemployment Insurance Fund.

The increase of R4 462 million in compensation of employees from R75 881 million in 2023/2024 to R80 343 million in 2024/2025 was mainly due to increases in compensation of employees by the National Health Laboratory Service and the Auditor-General of South Africa, as well as the inclusion of the South African Nuclear Energy Corporation SOC Ltd for the first time.

The increase of R7 million in interest paid from R4 811 million in 2023/2024 to R4 818 million in 2024/2025 was mainly due to increases in interest payments by the Government Pensions Administration Agency, the Passenger Rail Agency of South Africa and the Auditor-General of South Africa.

The decrease of R2 269 million in other payments from R11 001 million in 2023/2024 to R8 732 million in 2024/2025 was mainly due to decreases in cash surrendered to the National Revenue Fund by the Gauteng Partnership Fund and the Government Printing Works, as well as decreased current transfers to non-profit institutions serving households by the Social Housing Regulatory Authority.

The decrease of R415 million in grants paid from R2 861 million in 2023/2024 to R2 446 million in 2024/2025 was mainly due to decreases in transfer payments by the National Skills Fund, the African Renaissance and International Co-operation Fund and the South African National Energy Development Institute.

The decrease of R116 million in subsidies from R3 357 million in 2023/2024 to R3 241 million in 2024/2025 was due to decreases in subsidies paid by the National Film and Video Foundation, the Gauteng Enterprise Propeller and the Agribusiness Development Agency Trust.

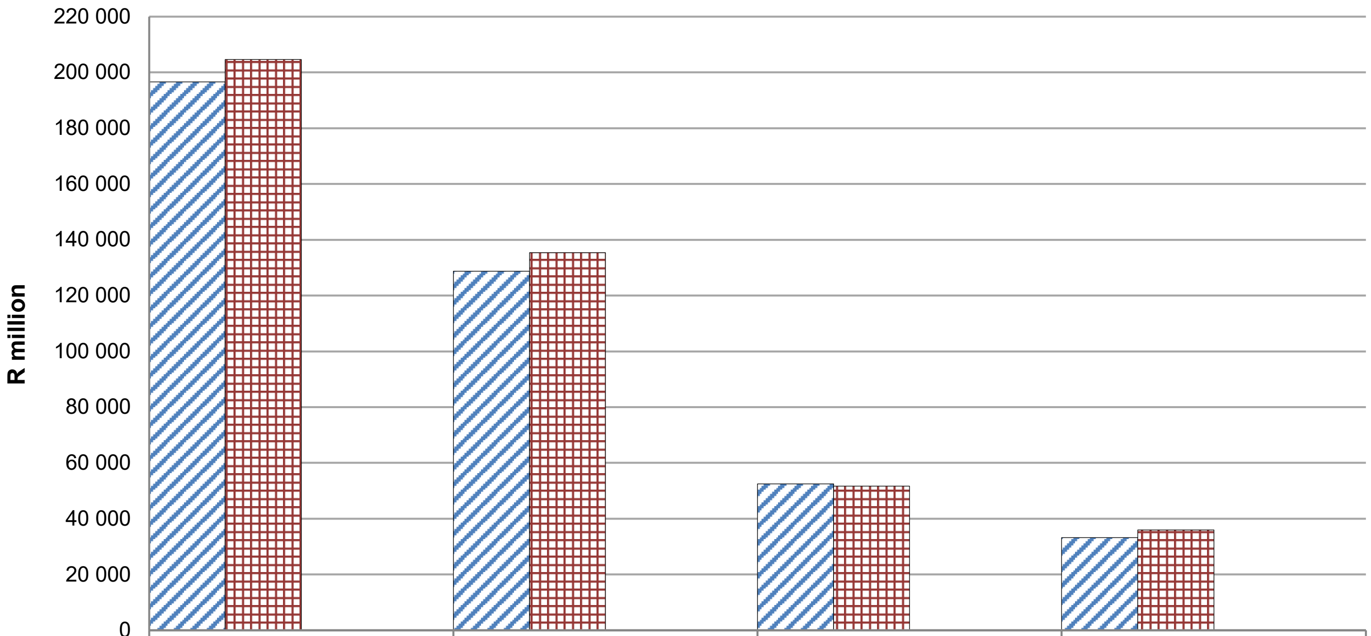
The net cash outflow from investment in non-financial assets increased by R9 634 million from R45 128 million in 2023/2024 to R54 762 million in 2024/2025. The increase was mainly due to increased payments for water rights from Eswatini and Lesotho by the Water Trading Entity and increases in capital expenditure on road construction by the South African National Roads Agency Limited and the Roads Agency Limpopo.

Table A – Economic classification of statement of sources and uses of cash of extra-budgetary accounts and funds for the 2023/2024 and 2024/2025 fiscal years (summary)[1]

GFS 2014 code	Economic classification of sources and uses of cash		2023/2024[2]	2024/2025	Difference between 2023/2024 and 2024/2025
			R million		
	Cash flows from operating activities:				
	Revenue cash flows	**a**	**411 133**	**427 667**	**16 534**
11	Taxes		52 474	51 688	-786
12	Social contributions		33 260	35 945	2 685
13	Grants		196 627	204 595	7 968
14	Other receipts		128 772	135 439	6 667
	Expense cash flows	**b**	**334 173**	**356 322**	**22 149**
21	Compensation of employees		75 881	80 343	4 462
22	Purchases of goods and services		125 576	134 968	9 392
24	Interest		4 811	4 818	7
25	Subsidies		3 357	3 241	-116
26	Grants		2 861	2 446	-415
27	Social benefits		110 687	121 774	11 087
28	Other payments		11 001	8 732	-2 269
	Net cash flow from operating activities: inflow / (outflow)	*(a-b) = c*	*76 960*	*71 345*	*-5 615*
	Cash flows from transactions in non-financial assets:				
	Net cash outflow from investment in non-financial assets[3]	**d**	**45 128**	**54 762**	**9 634**
611	Fixed assets		44 500	48 778	4 278
612	Inventories		0	0	0
613	Valuables		35	2	-33
614	Non-produced assets		593	5 981	5 388
	Cash surplus / (deficit)	*(c-d) = e*	*31 832*	*16 583*	
	Cash flows from financing activities:				
	Net acquisition of financial assets other than cash: outflow / (inflow)	**f**	**28 642**	**13 896**	
321	Domestic		31 508	14 758	
322	Foreign		-2 866	-862	
	Net incurrence of liabilities: cash inflow / (outflow)	**g**	**-13 181**	**-7 279**	
331	Domestic		-13 181	-7 279	
332	Foreign		0	0	
	Net cash flow from financing activities: inflow / (outflow)	*(g-f) = h*	*-41 823*	*-21 175*	
	Net change in the stock of cash	**(e+h) = i**	**-9 991**	**-4 592**	

[1] The sum of the data may not necessarily add up to totals due to rounding-off of figures.
[2] Some of the figures have been revised since the previous publication.
[3] The net cash outflow from investment in non-financial assets (R54 762 million) is equal to purchases of non-financial assets (R55 155 million) minus sales of non-financial assets (R393 million). The total amounts for purchases and sales of non-financial assets are shown, respectively, in the disaggregated tables available on the Stats SA website: www.statssa.gov.za.

Figure 1 – Economic classification of revenue cash flows from operating activities for the 2023/2024* and 2024/2025 fiscal years**

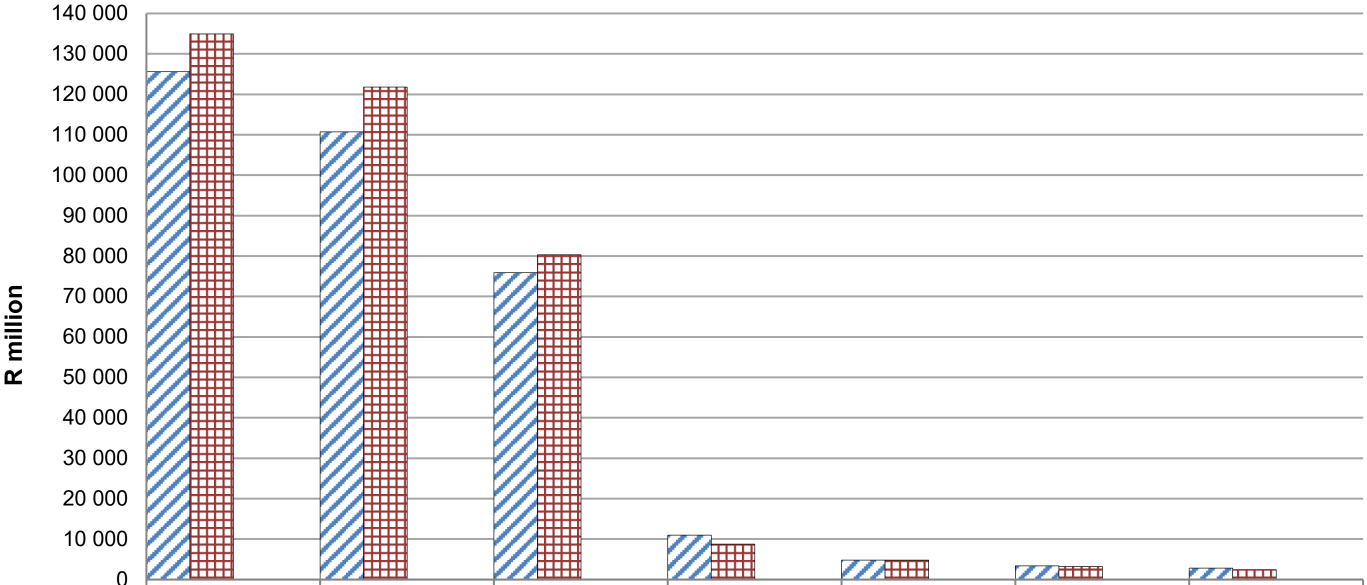


	Grants	Other receipts	Taxes	Social contributions
2023/2024	196 627	128 772	52 474	33 260
2024/2025	204 595	135 439	51 688	35 945
Difference	7 968	6 667	-786	2 685
Percentage	4,1	5,2	-1,5	8,1

* Some of the figures have been revised since the previous publication.
** The breakdown can be found in the disaggregated tables available on the Stats SA website: www.statssa.gov.za.

Figure 1 shows the economic classification of revenue cash flows from operating activities for the 2023/2024 and 2024/2025 fiscal years. In 2024/2025, grants accounted for the largest proportion of revenue cash flows (R204 595 million), followed by other receipts (R135 439 million), taxes (R51 688 million) and social contributions (R35 945 million).

Figure 2 – Economic classification of expense cash flows for operating activities for the 2023/2024* and 2024/2025 fiscal years**



	Purchases of goods and services	Social benefits	Compensation of employees	Other payments	Interest	Subsidies	Grants
2023/2024	125 576	110 687	75 881	11 001	4 811	3 357	2 861
2024/2025	134 968	121 774	80 343	8 732	4 818	3 241	2 446
Difference	9 392	11 087	4 462	-2 269	7	-116	-415
Percentage	7,5	10,0	5,9	-20,6	0,1	-3,5	-14,5

* Some of the figures have been revised since the previous publication.
** The breakdown can be found in the disaggregated tables available on the Stats SA website: www.statssa.gov.za.

Figure 2 shows the economic classification of expense cash flows for operating activities for the 2023/2024 and 2024/2025 fiscal years. In 2024/2025, purchases of goods and services accounted for the largest proportion of expense cash flows (R134 968 million), followed by social benefits (R121 774 million), compensation of employees (R80 343 million) and other payments (R8 732 million).

Table B – Economic classification of cash outflows (purchases) from investment in non-financial assets for the 2023/2024 and 2024/2025 fiscal years (summary)[1]

GFS 2014 code	Cash flows from transactions in non-financial assets		2023/2024[2]	2024/2025	Difference between 2023/2024 and 2024/2025
			R million		
61	**Purchases of non-financial assets:**	**(b+r+s+t) = a**	**45 344**	**55 155**	**9 811**
611	**Fixed assets:**	**(c+d+i+q) = b**	**44 716**	**49 167**	**4 451**
6111	**Buildings and structures:**	**c**	**23 508**	**32 975**	**9 467**
61111	Dwellings		0	3	3
61112	Buildings other than dwellings		4 632	5 272	640
61113	Other structures		18 876	27 700	8 824
61114	Land improvements		0	0	0
6112	**Machinery and equipment:**	**(e+f) = d**	**19 947**	**14 723**	**-5 224**
61121	Transport equipment	e	15 370	11 428	-3 942
61122	**Machinery and equipment other than transport equipment:**	**(g+h) = f**	**4 578**	**3 295**	**-1 283**
611221	Information, computer and telecommunications equipment	g	1 917	1 457	-460
611222	**Machinery and equipment not elsewhere classified:**	**h**	**2 661**	**1 838**	**-823**
6112221	Office furniture (and domestic furniture)		207	296	89
6112222	Other machinery and equipment		2 453	1 542	-911
6112223	Books		0	0	0
6113	**Other fixed assets:**	**(j+k) = i**	**1 260**	**1 469**	**209**
61131	**Cultivated biological resources:**	**j**	**2**	**1**	**-1**
611311	Animal resources yielding repeat products		2	1	-1
611312	Tree, crop, and plant resources yielding repeat products		0	0	0
61132	**Intellectual property products:**	**(l+m+n+o+p) = k**	**1 258**	**1 468**	**210**
611321	Research and development	l	0	0	0
611322	Mineral exploration and evaluation	m	0	0	0
611323	**Computer software and databases:**	**n**	**1 252**	**1 468**	**216**
6113231	Computer software		1 252	1 468	216
6113232	Databases		0	0	0
611324	Entertainment, literary, and artistic originals	o	6	0	-6
611325	Other intellectual property products	p	0	0	0
6114	**Weapons systems**	**q**	**0**	**0**	**0**
612	**Inventories**	**r**	**0**	**0**	**0**
613	**Valuables**	**s**	**35**	**3**	**-32**
614	**Non-produced assets**	**t**	**594**	**5 985**	**5 391**

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

Expenditure cash flows for operating activities and purchases of non-financial assets by functional classification

Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources by government in order to promote government objectives and various services rendered to the community. The functionally classified expenditure categories are indicated in Table C on page 11. There are 10 main categories of functional classification of cash payments for operating activities and purchases of non-financial assets: general public services; defence; public order and safety; economic affairs; environmental protection; housing and community amenities; health; recreation, culture and religion; education; and social protection.

Total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) increased by R31 959 million from R379 518 million in 2023/2024 to R411 477 million in 2024/2025.

The increase of R8 435 million in cash payments for transport from R78 295 million in 2023/2024 to R86 730 million in 2024/2025 was mainly due to increased cash payments for capital expenditure by the South African National Roads Agency Limited and the Western Cape Government Motor Transport, as well as increased cash payments for operating expenditure by the Gautrain Management Agency.

The increase of R7 065 million in cash payments for education from R49 911 million in 2023/2024 to R56 976 million in 2024/2025 was mainly due to increased cash payments for social assistance by the National Student Financial Aid Scheme and increased cash payments for operating expenditure by the Education, Training, and Development Practices Sector Education and Training Authority and the Quality Council for Trades and Occupations.

The increase of R4 772 million in cash payments for social protection from R85 423 million in 2023/2024 to R90 195 million in 2024/2025 was mainly due to increased cash paid for claims benefits by the Unemployment Insurance Fund and the Compensation Fund, as well as increased cash payments for operating expenditure by the Government Pensions Administration Agency.

The increase of R3 536 million in cash payments for housing and community amenities from R18 701 million in 2023/2024 to R22 237 million in 2024/2025 was mainly due to increased cash payments for capital expenditure by the Water Trading Entity, the cash surplus surrendered to the National Revenue Fund by the Community Schemes Ombud Services and the increase in cash payments for operating expenditure by the Water Research Commission.

The increase of R2 082 million in cash payments for research and development on economic affairs from R2 770 million in 2023/2024 to R4 852 million in 2024/2025 was mainly due to increased cash payments by the Agricultural Research Council and the Eastern Cape Socio-Economic Consultative Council, as well as the inclusion of the South African Nuclear Energy Corporation SOC Ltd for the first time.

The increase of R1 922 million in cash payments for health from R20 457 million in 2023/2024 to R22 379 million in 2024/2025 was mainly due to increased cash payments for operating expenditure by the National Health Laboratory Service, the Gauteng Medical Supplies Depot and the Central Medical Trading Account.

The increase of R1 113 million in cash payments for other industries from R5 763 million in 2023/2024 to R6 876 million in 2024/2025 was mainly due to increased cash payments by the Wholesale and Retail Sector Education and Training Authority and the Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority, as well as the cash surplus surrendered to the National Revenue Fund by the South African Tourism.

The increase of R933 million in cash payments for mining, manufacturing and construction from R6 524 million in 2023/2024 to R7 457 million in 2024/2025 was mainly due to increased cash payments for operating expenditure by the Mining Qualifications Authority, the Construction Education and Training Authority and the Food and Beverage Manufacturing Industry Sector Education and Training Authority.

The increase of R809 million in cash payments for general economic, commercial and labour affairs from R18 276 million in 2023/2024 to R19 085 million in 2024/2025 was mainly due to increased cash payments for operating expenditure by the National Skills Fund and the Services Sector Education and Training Authority, as well as increased cash payments for capital expenditure by the Coega Development Corporation.

The increase of R651 million in cash payments for police services from R2 598 million in 2023/2024 to R3 249 million in 2024/2025 was mainly due to increased cash payments for operating expenditure by the Border Management Authority, the Private Security Industry Regulatory Authority and the Safety and Security Sector Education and Training Authority.

The increase of R576 million in cash payments for general public services not elsewhere classified from R3 789 million in 2023/2024 to R4 365 million in 2024/2025 was mainly due to increased cash payments for operating expenditure by the Electoral Commission of South Africa and the South African Local Government Association, as well as the surrender of surplus funds to the National Revenue Fund by the Municipal Infrastructure Support Agency.

The increase of R386 million in cash payments for executive and legislative organs, financial and fiscal affairs and external affairs from R19 355 million in 2023/2024 to R19 741 million in 2024/2025 was mainly due to increased cash payments for operating expenditure by the Auditor-General of South Africa, the Independent Regulatory Board of Auditors and the Accounting Standards Board.

The increase of R238 million in cash payments for environmental protection from R7 711 million in 2023/2024 to R7 949 million in 2024/2025 was mainly due to increased cash payments by the South African National Parks, the KwaZulu-Natal Nature Conservation Board and the North West Parks and Tourism Board.

The increase of R111 million in cash payments for communications from R2 429 million in 2023/2024 to R2 540 million in 2024/2025 was mainly due to increased cash payments for operating expenditure by the Media, Information and Communication Technologies Sector Education and Training Authority, the Universal Service and Access Fund and the National Skills Fund.

The increase of R102 million in cash payments for fuel and energy from R1 089 million in 2023/2024 to R1 191 million in 2024/2025 was mainly due to increased cash payments by the Energy and Water Sector Education and Training Authority and the National Energy Regulator of South Africa.

The increase of R6 million in cash payments for defence from R1 618 million in 2023/2024 to R1 624 million in 2024/2025 was due to increased cash payments for operating expenditure by the Armaments Corporation of South Africa.

The decrease of R365 million in cash payments for recreation, culture and religion from R8 064 million in 2023/2024 to R7 699 million in 2024/2025 was mainly due to decreased cash payments by the Represented Political Parties' Fund, the National Film and Video Foundation and the National Arts Council of South Africa.

The decrease of R232 million in cash payments for general services from R28 771 million in 2023/2024 to R28 539 million in 2024/2025 was mainly due to decreased cash payments for operating expenditure and capital expenditure by the Government Printing Works and the Property Management Trading Entity.

The decrease of R95 million in cash payments for law courts from R6 584 million in 2023/2024 to R6 489 million in 2024/2025 was mainly due to decreased cash payments to beneficiaries by the Guardian's Fund and decreased cash payments for operating expenditure and capital expenditure by the Fidelity Fund for Sheriffs and The South African Board for Sheriffs.

The decrease of R46 million in cash payments for agriculture, forestry, fishing and hunting from R4 232 million in 2023/2024 to R4 186 million in 2024/2025 was mainly due to decreased cash payments by the Agriculture Sector Education and Training Authority and decreased cash payments for capital expenditure by the Agricultural Land Holdings Account and the Marine Living Resources Fund.

The decrease of R37 million in cash payments for foreign economic aid from R40 million in 2023/2024 to R3 million in 2024/2025 was due to decreased cash disbursements to international institutions by the African Renaissance and International Co-operation Fund.

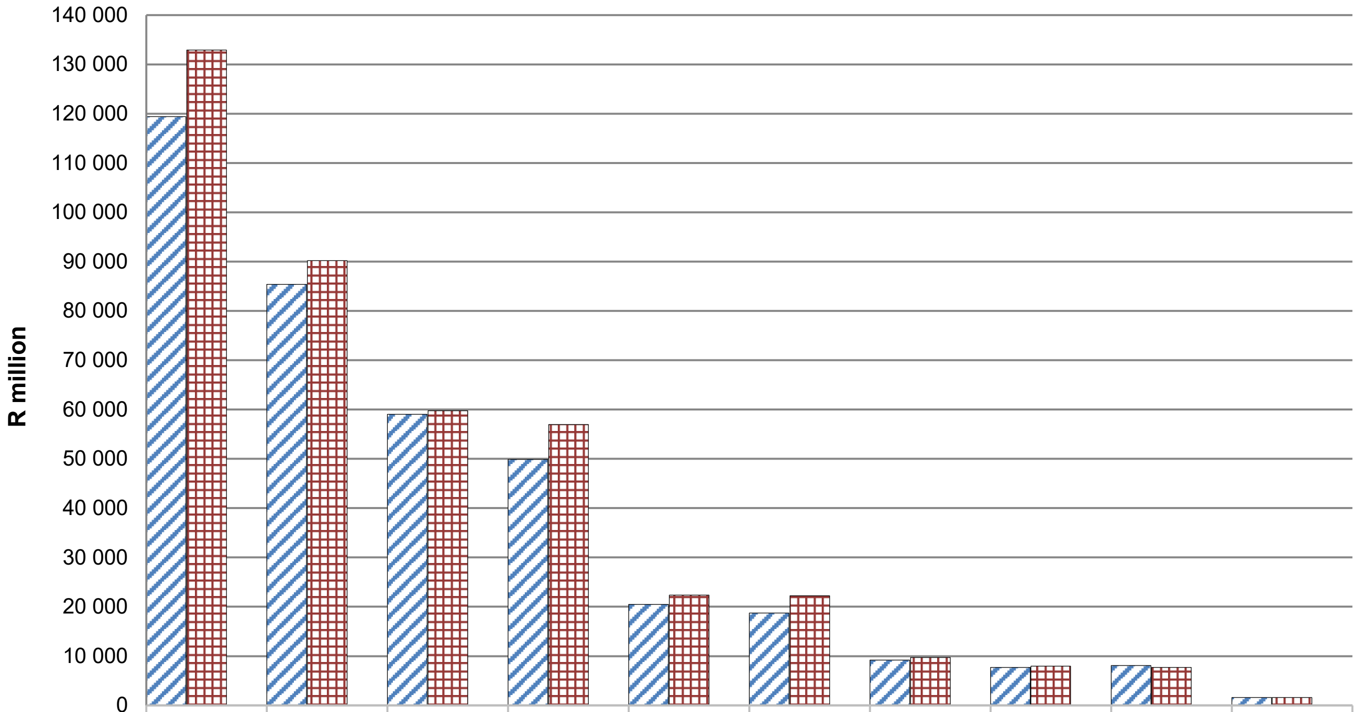
The decrease of R5 million in cash payments for basic research from R7 117 million in 2023/2024 to R7 112 million in 2024/2025 was mainly due to decreased cash payments by the National Research Foundation and the Technology Innovation Agency.

Table C – Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets for the 2023/2024 and 2024/2025 fiscal years (summary)[1]

GFS 2014 code	Functional classification		2023/2024[2]	2024/2025	Difference between 2023/2024 and 2024/2025	% of total cash payments 2024/2025
			R million			
701	**General public services**	**a**	**59 072**	**59 761**	**689**	**14,5**
7011	Executive and legislative organs, financial and fiscal affairs, external affairs		19 355	19 741	386	4,8
7012	Foreign economic aid		40	3	-37	0,0
7013	General services		28 771	28 539	-232	6,9
7014	Basic research		7 117	7 112	-5	1,7
7015	R&D General public services		0	0	0	0,0
7016	General public services n.e.c.[3]		3 789	4 365	576	1,1
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
702	**Defence**	**b**	**1 618**	**1 624**	**6**	**0,4**
703	**Public order and safety**	**c**	**9 183**	**9 739**	**556**	**2,4**
7031	Police services		2 598	3 249	651	0,8
7032	Fire protection services		0	0	0	0,0
7033	Law courts		6 584	6 489	-95	1,6
7034	Prisons		0	0	0	0,0
7035	R&D Public order and safety		0	0	0	0,0
7036	Public order and safety n.e.c.		0	0	0	0,0
704	**Economic affairs**	**d**	**119 378**	**132 918**	**13 540**	**32,3**
7041	General economic, commercial and labour affairs		18 276	19 085	809	4,6
7042	Agriculture, forestry, fishing and hunting		4 232	4 186	-46	1,0
7043	Fuel and energy		1 089	1 191	102	0,3
7044	Mining, manufacturing and construction		6 524	7 457	933	1,8
7045	Transport		78 295	86 730	8 435	21,1
7046	Communications		2 429	2 540	111	0,6
7047	Other industries		5 763	6 876	1 113	1,7
7048	R&D Economic affairs		2 770	4 852	2 082	1,2
7049	Economic affairs n.e.c.		0	0	0	0,0
705	**Environmental protection**	**e**	**7 711**	**7 949**	**238**	**1,9**
706	**Housing and community amenities**	**f**	**18 701**	**22 237**	**3 536**	**5,4**
707	**Health**	**g**	**20 457**	**22 379**	**1 922**	**5,4**
708	**Recreation, culture and religion**	**h**	**8 064**	**7 699**	**-365**	**1,9**
709	**Education**	**i**	**49 911**	**56 976**	**7 065**	**13,8**
710	**Social protection**	**j**	**85 423**	**90 195**	**4 772**	**21,9**
70	**Total extra-budgetary accounts and funds expenditure cash flows for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j)**	**k**	**379 518**	**411 477**	**31 959**	**100,0**

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

Figure 3 – Functional classification of expenditure cash flows for operating activities and purchases of non-financial assets for the 2023/2024* and 2024/2025 fiscal years**



	Economic affairs	Social protection	General public services	Education	Health	Housing and community amenities	Public order and safety	Environ-mental protection	Recreation, culture and religion	Defence
2023/2024	119 378	85 423	59 072	49 911	20 457	18 701	9 183	7 711	8 064	1 618
2024/2025	132 918	90 195	59 761	56 976	22 379	22 237	9 739	7 949	7 699	1 624
Difference	13 540	4 772	689	7 065	1 922	3 536	556	238	-365	6

* Some of the figures have been revised since the previous publication.
** The breakdown can be found in the disaggregated tables available on the Stats SA website: www.statssa.gov.za.

Figure 3 shows that the largest proportion of extra-budgetary accounts and funds spending according to functional classification for the 2024/2025 fiscal year was on economic affairs (R132 918 million), followed by social protection (R90 195 million), general public services (R59 761 million), education (R56 976 million), health (R22 379 million) and housing and community amenities (R22 237 million).

Risenga Maluleke
Statistician-General

Table 1 – Economic classification of revenue cash flows from operating activities for the 2024/2025* fiscal year (summary)

GFS 2014 code	Economic classification	R million
1	**Revenue cash flows**	**427 667**
11	Taxes	51 688
12	Social contributions	35 945
13	Grants	204 595
14	Other receipts	135 439

* 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 2024/2025* fiscal year (summary)

		Economic classification							
GFS 2014 code	Functional classification	21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
		R million							
70	**GENERAL GOVERNMENT SERVICES**	**80 343**	**134 968**	**4 818**	**3 241**	**2 446**	**121 774**	**8 732**	**356 322**
701	**GENERAL PUBLIC SERVICES**	**21 971**	**33 541**	**80**	**0**	**3**	**0**	**290**	**55 886**
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	13 049	5 912	66	0	0	0	132	19 158
7012	Foreign economic aid	0	0	0	0	3	0	0	3
7013	General services	5 341	20 218	11	0	0	0	66	25 636
7014	Basic research	1 833	4 941	1	0	0	0	15	6 790
7015	R&D General public services	0	0	0	0	0	0	0	0
7016	General public services n.e.c.	1 749	2 470	2	0	0	0	76	4 297
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
702	**DEFENCE**	**1 300**	**175**	**48**	**0**	**0**	**0**	**0**	**1 522**
7021	Military defence	0	0	0	0	0	0	0	0
7022	Civil defence	0	0	0	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0	0	0	0
7025	Defence n.e.c.	1 300	175	48	0	0	0	0	1 522
703	**PUBLIC ORDER AND SAFETY**	**5 289**	**2 224**	**1**	**0**	**0**	**0**	**2 033**	**9 547**
7031	Police services	1 893	1 253	0	0	0	0	2	3 148
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	3 396	972	1	0	0	0	2 031	6 399
7034	Prisons	0	0	0	0	0	0	0	0
7035	R&D Public order and safety	0	0	0	0	0	0	0	0
7036	Public order and safety n.e.c.	0	0	0	0	0	0	0	0

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

Table 2 – Economic and functional classification of expense cash flows for operating activities for the 2024/2025* fiscal year (summary) (continued)

		Economic classification							
GFS 2014 code	Functional classification	21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
		R million							
704	**ECONOMIC AFFAIRS**	**23 855**	**57 901**	**3 102**	**3 198**	**597**	**0**	**2 822**	**91 475**
7041	General economic, commercial and labour affairs	5 987	10 545	36	413	0	0	1 107	18 089
7042	Agriculture, forestry, fishing and hunting	1 447	1 600	1	31	431	0	330	3 839
7043	Fuel and energy	560	584	0	0	0	0	6	1 149
7044	Mining, manufacturing and construction	1 017	6 149	0	0	128	0	39	7 333
7045	Transport	10 370	30 446	3 059	2 747	0	0	1 046	47 669
7046	Communication	579	1 892	3	0	38	0	2	2 515
7047	Other industries	1 616	4 523	2	7	0	0	286	6 434
7048	R&D Economic affairs	2 280	2 161	0	0	0	0	6	4 447
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	**ENVIRONMENTAL PROTECTION**	**4 020**	**2 940**	**31**	**0**	**0**	**0**	**146**	**7 138**
7051	Waste management	40	9	0	0	0	0	0	48
7052	Waste water management	0	0	0	0	0	0	0	0
7053	Pollution abatement	0	0	0	0	0	0	0	0
7054	Protection of biodiversity and landscape	3 882	2 851	31	0	0	0	144	6 908
7055	R&D Environmental protection	99	81	0	0	0	0	2	182
7056	Environmental protection n.e.c.	0	0	0	0	0	0	0	0
706	**HOUSING AND COMMUNITY AMENITIES**	**3 014**	**9 774**	**1 323**	**0**	**0**	**0**	**1 055**	**15 165**
7061	Housing development	961	1 440	1	0	0	0	939	3 341
7062	Community development	423	193	1	0	0	0	106	723
7063	Water supply	1 517	7 864	1 320	0	0	0	10	10 710
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	113	277	1	0	0	0	0	391
7066	Housing and community amenities n.e.c.	0	0	0	0	0	0	0	0

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Table 2 – Economic and functional classification of expense cash flows for operating activities for the 2024/2025* fiscal year (summary) (continued)

		Economic classification							
GFS 2014 code	**Functional classification**	**21 Compensation of employees**	**22 Purchases of goods and services**	**24 Interest**	**25 Subsidies**	**26 Grants**	**27 Social benefits**	**28 Other payments**	**TOTAL (21 - 28)**
		R million							
707	**HEALTH**	**6 998**	**14 780**	**0**	**0**	**0**	**0**	**86**	**21 865**
7071	Medical products, appliances, and equipment	147	5 841	0	0	0	0	0	5 988
7072	Outpatient services	0	0	0	0	0	0	0	0
7073	Hospital services	0	0	0	0	0	0	0	0
7074	Public health services	0	0	0	0	0	0	0	0
7075	R&D Health	6 065	7 899	0	0	0	0	24	13 989
7076	Health n.e.c.	786	1 040	0	0	0	0	61	1 888
708	**RECREATION, CULTURE AND RELIGION**	**2 562**	**2 426**	**7**	**43**	**642**	**0**	**1 721**	**7 401**
7081	Recreational and sporting services	977	739	1	0	642	0	1 023	3 382
7082	Cultural services	1 145	1 095	6	43	0	0	287	2 576
7083	Broadcasting and publishing services	152	86	0	0	0	0	60	298
7084	Religious and other community services	261	487	0	0	0	0	351	1 099
7085	R&D Recreation, culture and religion	0	0	0	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	26	19	0	0	0	0	0	45
709	**EDUCATION**	**896**	**1 813**	**6**	**0**	**1 204**	**53 022**	**6**	**56 947**
7091	Pre-primary and primary education	0	0	0	0	0	0	0	0
7092	Secondary education	0	0	0	0	0	0	0	0
7093	Post-secondary non-tertiary education	59	41	0	0	0	0	1	102
7094	Tertiary education	291	375	6	0	1 079	53 022	1	54 775
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	0	0	0	0	0	0	0
7098	Education n.e.c.	546	1 396	0	0	125	0	4	2 070

* 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 2024/2025* fiscal year (summary) (concluded)

		Economic classification							
GFS 2014 code	**Functional classification**	**21 Compensation of employees**	**22 Purchases of goods and services**	**24 Interest**	**25 Subsidies**	**26 Grants**	**27 Social benefits**	**28 Other payments**	**TOTAL (21 - 28)**
		R million							
710	**SOCIAL PROTECTION**	**10 439**	**9 393**	**221**	**0**	**0**	**68 752**	**573**	**89 377**
7101	Sickness and disability	1 529	1 388	9	0	0	5 935	0	8 861
7102	Old age	0	0	0	0	0	0	0	0
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	0	0	0	0	0	0	0	0
7105	Unemployment	1 861	2 623	0	0	0	20 187	0	24 670
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	148	71	1	0	0	0	27	247
7108	R&D Social protection	0	0	0	0	0	0	0	0
7109	Social protection n.e.c.	6 901	5 312	211	0	0	42 630	546	55 599

* 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 2024/2025* fiscal year (summary)

		Economic classification				
GFS 2014 code	**Functional classification**	**611 Fixed assets**	**612 Inventories**	**613 Valuables**	**614 Non-produced assets**	**TOTAL (611 - 614)**
		R million				
70	**GENERAL GOVERNMENT SERVICES**	**49 171**	**0**	**3**	**5 981**	**55 155**
701	**GENERAL PUBLIC SERVICES**	**3 866**	**0**	**0**	**9**	**3 875**
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	582	0	0	0	582
7012	Foreign economic aid	0	0	0	0	0
7013	General services	2 895	0	0	9	2 904
7014	Basic research	322	0	0	0	322
7015	R&D General public services	0	0	0	0	0
7016	General public services n.e.c.	67	0	0	0	67
7017	Public debt transactions	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0
702	**DEFENCE**	**102**	**0**	**0**	**0**	**102**
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.	102	0	0	0	102
703	**PUBLIC ORDER AND SAFETY**	**192**	**0**	**0**	**0**	**192**
7031	Police services	102	0	0	0	102
7032	Fire protection services	0	0	0	0	0
7033	Law courts	90	0	0	0	90
7034	Prisons	0	0	0	0	0
7035	R&D Public order and safety	0	0	0	0	0
7036	Public order and safety n.e.c.	0	0	0	0	0

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

Table 3 – Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 2024/2025* fiscal year (summary) (continued)

		Economic classification				
GFS 2014 code	**Functional classification**	**611 Fixed assets**	**612 Inventories**	**613 Valuables**	**614 Non-produced assets**	**TOTAL (611 - 614)**
		R million				
704	**ECONOMIC AFFAIRS**	**41 107**	**0**	**0**	**336**	**41 443**
7041	General economic, commercial and labour affairs	996	0	0	0	996
7042	Agriculture, forestry, fishing and hunting	121	0	0	226	347
7043	Fuel and energy	42	0	0	0	42
7044	Mining, manufacturing and construction	124	0	0	0	124
7045	Transport	38 950	0	0	110	39 061
7046	Communication	25	0	0	0	25
7047	Other industries	443	0	0	0	443
7048	R&D Economic affairs	405	0	0	0	405
7049	Economic affairs n.e.c.	0	0	0	0	0
705	**ENVIRONMENTAL PROTECTION**	**761**	**0**	**0**	**50**	**811**
7051	Waste management	2	0	0	0	2
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	0	0	0	0	0
7054	Protection of biodiversity and landscape	753	0	0	50	802
7055	R&D Environmental protection	7	0	0	0	7
7056	Environmental protection n.e.c.	0	0	0	0	0
706	**HOUSING AND COMMUNITY AMENITIES**	**1 485**	**0**	**0**	**5 587**	**7 072**
7061	Housing development	16	0	0	2	18
7062	Community development	29	0	0	0	29
7063	Water supply	1 436	0	0	5 585	7 021
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 2024/2025* fiscal year (summary) (continued)

		Economic classification				
GFS 2014 code	Functional classification	611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R million				
707	**HEALTH**	**515**	**0**	**0**	**0**	**515**
7071	Medical products, appliances, and equipment	12	0	0	0	12
7072	Outpatient services	0	0	0	0	0
7073	Hospital services	0	0	0	0	0
7074	Public health services	0	0	0	0	0
7075	R&D Health	473	0	0	0	473
7076	Health n.e.c.	30	0	0	0	30
708	**RECREATION, CULTURE AND RELIGION**	**296**	**0**	**3**	**0**	**298**
7081	Recreational and sporting services	99	0	0	0	99
7082	Cultural services	167	0	3	0	169
7083	Broadcasting and publishing services	5	0	0	0	5
7084	Religious and other community services	23	0	0	0	23
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	1	0	0	0	1
709	**EDUCATION**	**30**	**0**	**0**	**0**	**30**
7091	Pre-primary and primary education	0	0	0	0	0
7092	Secondary education	0	0	0	0	0
7093	Post-secondary non-tertiary education	1	0	0	0	1
7094	Tertiary education	5	0	0	0	5
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.	24	0	0	0	24

* 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 2024/2025* fiscal year (summary) (concluded)

		Economic classification				
GFS 2014 code	**Functional classification**	**611 Fixed assets**	**612 Inventories**	**613 Valuables**	**614 Non-produced assets**	**TOTAL (611 - 614)**
		R million				
710	**SOCIAL PROTECTION**	**818**	**0**	**0**	**0**	**818**
7101	Sickness and disability	168	0	0	0	168
7102	Old age	0	0	0	0	0
7103	Survivors	0	0	0	0	0
7104	Family and children	0	0	0	0	0
7105	Unemployment	144	0	0	0	144
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	0	0	0	0	0
7108	R&D Social protection	0	0	0	0	0
7109	Social protection n.e.c.	504	0	0	0	504

* 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 2024/2025* fiscal year (summary)

GFS 2014 code	Economic classification	R million
31	**Sales of non-financial assets**	**393**
311	Fixed assets	388
312	Inventories	0
313	Valuables	0
314	Non-produced assets	4

* 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 2024/2025* fiscal year (summary)

GFS 2014 code	Economic classification	R million
32	**Net acquisition of assets other than cash**	**13 896**
321	Domestic	14 758
322	Foreign	-862

* 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 2024/2025* fiscal year (summary)

GFS 2014 code	Economic classification	R million
33	**Net incurrence of liabilities**	**-7 279**
331	Domestic	-7 279
332	Foreign	0

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

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

Tables

Table 1	Economic classification of revenue cash flows from operating activities for the 2024/2025 fiscal year
Table 2	Economic and functional classification of expense cash flows for operating activities for the 2024/2025 fiscal year
Table 3	Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 2024/2025 fiscal year
Table 4	Economic classification of cash inflows (sales) from investment in non-financial assets for the 2024/2025 fiscal year
Table 5	Economic classification of the net acquisition of financial assets other than cash for the 2024/2025 fiscal year
Table 6	Economic classification of the net incurrence of liabilities for the 2024/2025 fiscal year
Table 7	Economic and functional classification of expense cash flows for operating activities for the 2024/2025 fiscal year: Government consumption cash payments divided between individual and collective services
Table 8	Economic and functional classification of expense cash flows for operating activities for the 2024/2025 fiscal year: Subsidies paid divided between subsidies on products and subsidies on production

Analysis of revisions

Introduction

Preliminary estimates for the *Financial statistics of extra-budgetary accounts and funds* survey are published approximately 17 months after the end of the fiscal year. For example, preliminary estimates for the 2023/2024 fiscal year were published in August 2025. The preliminary estimates are revised due to updated administrative and audited information received from extra-budgetary accounts and funds institutions.

Analysis

Revisions may be analysed in terms of several dimensions, including differences between preliminary and revised values (measured as rand values or percentages), differences in growth rates, and revisions to aggregates and components.

The analysis presented below is confined to the following:

- Total revenue of extra-budgetary accounts and funds, at current prices, unadjusted.
- The basis for the analysis is the difference between the revised revenue and the preliminary revenue, measured as a percentage of preliminary revenue, where preliminary revenue refers to the first published estimate for the reference period concerned.
- Time period: 2006 to 2024.

Figure 4 below shows the preliminary and revised total extra-budgetary accounts and funds revenue (line chart, left vertical axis) and the percentage difference between them (bar chart, right vertical axis, where difference = revised − preliminary, expressed as a percentage of preliminary revenue). Table 7 provides key results relating to revisions.

Figure 4 – Total extra-budgetary accounts and funds revenue: preliminary and revised estimates

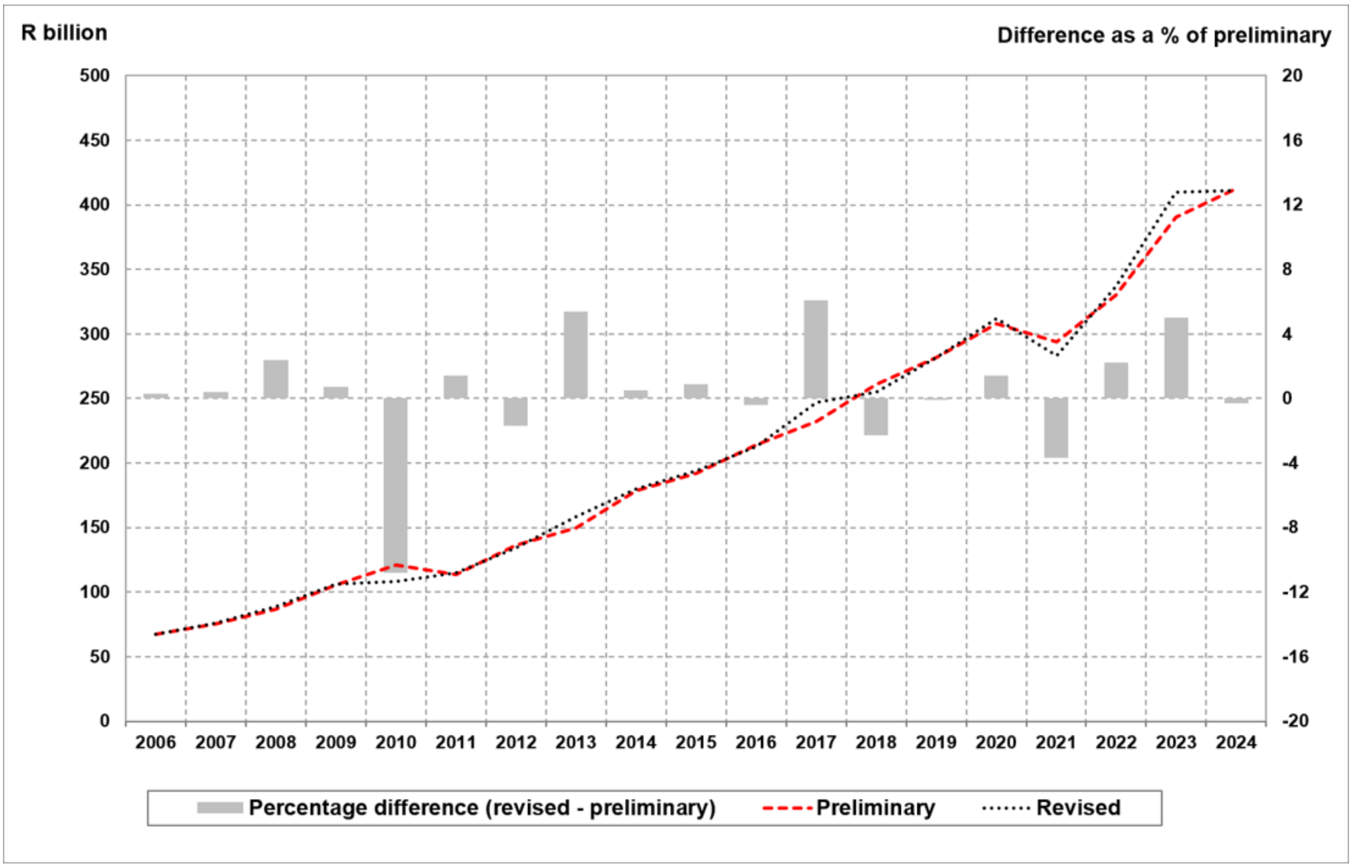
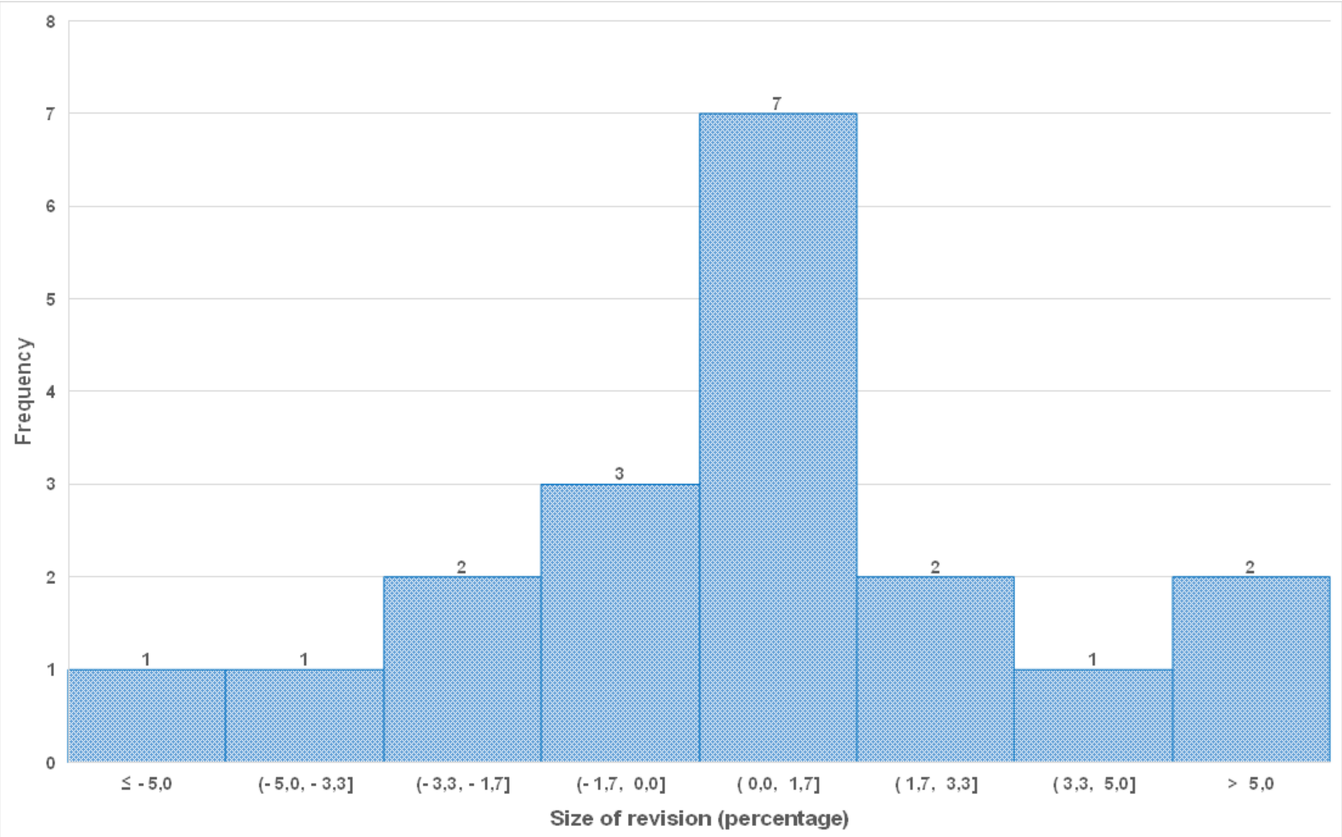


Table 7 – Total extra-budgetary accounts and funds revenue: revision details

Description	Value / outcome	Comment
Mean revision	0,39%	This represents the average of the revisions.
Mean absolute revision	2,42%	Average of the revisions, based on the absolute value of each revision (positive revisions and negatives do not cancel each other).
Largest upward revision	6,1%	The preliminary 2017 estimate was revised from R232 522 million up to R246 635 million, representing a 6,1% revision.
Largest downward revision	-10,8%	The preliminary 2010 estimate was revised from R121 079 million down to R108 061 million, representing a -10,8% revision.
Range for all revisions	-10,8% to 6,1%	
Range within which 80% of the revisions lie	-3,7% to 5,4%	This may be regarded as the normal range for revisions, with revisions outside this range considered outliers.
Number of upward revisions	12 or 63,2% of total observations	
Number of downward revisions	7 or 36,8% of total observations	
Standard deviation of revisions	3,7%	Standard deviation measures the dispersion of revisions around the mean revision – see the row below.
Percentage of revisions within one standard deviation of the mean	73,7%	This is the percentage of revisions that lie between -3,3% and 4,1%; the higher the percentage, the lower the dispersion around the mean revision – see Figure 5.

Figure 5 shows the revisions in terms of a histogram. There were 3 revisions between -1,7% and 0,0% (-1,7% < revision ≤ 0,0%) and 7 revisions between 0,0% and 1,7% (0,0% < revision ≤ 1,7%).

Figure 5 – Total extra-budgetary accounts and funds revenue: histogram of revisions



Explanatory notes

Introduction

This statistical release provides economic and functional classifications of transactions of extra-budgetary accounts and funds of the national and provincial governments for the 2024/2025 fiscal year based on the GFSM 2014 methodology.

National and provincial extra-budgetary accounts and funds consist of 254 institutions for the 2024/2025 fiscal year (see explanatory notes, pages 27 to 33, for the list of extra-budgetary accounts and funds used in this publication).

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

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

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

Purpose of the statistical release

This statistical release provides financial statistics of cash transactions of extra-budgetary accounts and funds. Cash receipts and payments converted from an accrual basis of recording to cash basis of recording for operating activities and transactions in non-financial assets for the 2024/2025 fiscal year were classified economically and functionally.

Methodology

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

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

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

GFS Manual (2014)

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

Disaggregated data

Disaggregated data (Tables 1 to 8) are on the Stats SA website. www.statssa.gov.za.

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

The annual reports of 250 out of 254 extra-budgetary accounts and funds for the 2024/2025 fiscal year were collected.

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

a) General public services

1) Academy of Science of South Africa
2) Accounting Standards Board

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

b) Defence

26) Armaments Corporation of South Africa

c) Public order and safety

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

d) Economic affairs

42) Agrément South Africa
43) Agribusiness Development Agency Trust
44) Agricultural Land Holdings Account
45) Agricultural Research Council
46) Agriculture Sector Education and Training Authority
47) Banking Sector Education and Training Authority

48) Brand South Africa
49) Cape Agency for Sustainable Integrated Development in Rural Areas
50) Chemical Industries Education and Training Authority
51) Coega Development Corporation
52) Commission for Conciliation, Mediation and Arbitration
53) Companies and Intellectual Property Registration Commission
54) Competition Commission
55) Competition Tribunal
56) Construction Education and Training Authority
57) Construction Industry Development Board
58) Council for Geoscience
59) Council for the Built Environment
60) Cross Border Road Transport Agency
61) Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority
62) Driving Licence Card Trading Account
63) Dube Trade Port Corporation
64) East London Industrial Development Zone
65) Eastern Cape Development Corporation
66) Eastern Cape Government Fleet Management Services
67) Eastern Cape Liquor Board
68) Eastern Cape Rural Development Agency
69) Eastern Cape Socio-Economic Consultative Council
70) Energy and Water Sector Education and Training Authority
71) Fibre Processing Manufacturing Sector Education and Training Authority
72) Financial Sector Conduct Authority
73) Food and Beverage Manufacturing Industry Sector Education and Training Authority
74) Forest Sector Charter Council
75) Free State Fleet Management Trading Entity
76) Gateway Airport Authority Limited
77) Gauteng Dinokeng Trading Entity
78) Gauteng Enterprise Propeller
79) Gauteng Growth and Development Agency
80) Gauteng Liquor Board
81) Gauteng Tourism Authority
82) Gautrain Management Agency
83) G-Fleet Management Trading Entity
84) Government Technical Advisory Centre
85) Independent Communications Authority of South Africa
86) Insurance Sector Education and Training Authority
87) International Trade Administration Commission of South Africa
88) KwaZulu-Natal Economic Regulatory Authority
89) KwaZulu-Natal Growth Fund Trust
90) KwaZulu-Natal Tourism and Film Authority
91) Limpopo Economic Development Agency
92) Limpopo Tourism
93) Manufacturing, Engineering and Related Services Sector Education and Training Authority
94) Marine Living Resources Fund
95) Mayibuye Transport Corporation
96) Media, Information and Communication Technologies Sector Education and Training Authority
97) Mine Health and Safety Council

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

e) Environmental protection

145) Eastern Cape Parks and Tourism Agency
146) Ingonyama Trust Board
147) iSimangaliso Wetland Park Authority
148) KwaZulu-Natal Amafa and Research Institute

149) KwaZulu-Natal Nature Conservation Board
150) Natal Sharks Board
151) National Radioactive Waste Disposal Institute
152) North West Parks and Tourism Board
153) South African National Biodiversity Institute
154) South African National Parks
155) Western Cape Nature Conservation Board

f) Housing and community amenities

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

g) Health

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

h) Recreation, culture and religion

176) Afrikaanse Taalmuseum en Taalmonument
177) Amazwi South African Museum of Literature
178) Artscape Theatre Centre
179) Boxing South Africa
180) Business and Arts South Africa
181) Castle Control Board
182) Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities
183) Ditsong Museum of South Africa
184) Eastern Cape Gambling and Betting Board
185) Eastern Cape Provincial Arts and Culture Council
186) Engelenburghuis Art Collection
187) Film and Publication Board
188) Free State Gambling and Racing Board
189) Freedom Park Trust
190) Gauteng Cradle of Humankind Trading Entity
191) Gauteng Film Commission
192) Gauteng Gambling Board

193) Heritage Western Cape
194) Iziko Museums of Cape Town
195) KwaZulu-Natal Museum
196) KwaZulu-Natal Royal House Trust
197) Limpopo Gaming Board
198) Luthuli Museum
199) Mandela Bay Theatre Complex
200) Market Theatre Foundation
201) McGregor Museum
202) Media Development and Diversity Agency
203) Mmabana Cultural Foundation
204) Mpumalanga Economic Regulator
205) Mpumalanga Gaming Board
206) National Arts Council of South Africa
207) National Film and Video Foundation
208) National Gambling Board
209) National Heritage Council of South Africa
210) National Library of South Africa
211) National Lotteries Commission
212) National Lottery Distribution Trust Fund
213) National Museum
214) National Youth Development Agency
215) Nelson Mandela National Museum
216) Northern Cape Gambling and Liquor Board
217) North West Gambling Board
218) Pan South African Language Board
219) Performing Arts Centre of the Free State
220) Represented Political Parties' Fund
221) Robben Island Museum
222) South African Heritage Resources Agency
223) South African Institute for Drug-Free Sport
224) South African Library for the Blind
225) The Playhouse Company
226) The South African State Theatre
227) Umsunduzi Museum
228) War Museum of the Boer Republic
229) Western Cape Cultural Commission
230) Western Cape Gambling and Betting Board
231) Western Cape Language Committee
232) William Humphrey's Art Gallery

i) Education

233) Council on Higher Education
234) Education Labour Relations Council
235) Education, Training, and Development Practices Sector Education and Training Authority
236) Moses Kotane Institute
237) Mpumalanga Regional Training Trust
238) National Student Financial Aid Scheme
239) Quality Council for Trades and Occupations
240) South African Council for Educators
241) South African Qualifications Authority

242) Umalusi - Council for Quality Assurance in General and Further Education and Training

j) Social protection

243) Compensation Fund
244) Disaster Relief Fund
245) Government Pensions Administration Agency
246) Mines and Works Compensation Fund
247) National Development Agency
248) President's Fund
249) Refugee Relief Fund
250) Road Accident Fund
251) Social Relief Fund
252) South African Social Security Agency
253) State President's Fund
254) Unemployment Insurance Fund

Classifications

Economic and functional classifications

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

Economic classification

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

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

- **Revenue cash flows**

Taxes
Social contributions
Grants
Other receipts

- **Expense cash flows**

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

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

Fixed assets
Inventories
Valuables
Non-produced assets

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

Fixed assets
Inventories
Valuables
Non-produced assets

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

Domestic
Foreign

- **Net incurrence of liabilities**

Domestic
Foreign

Functional classification

Functional classification measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources of government 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 A, page 23). These categories are recommended by the 2008 System of National Accounts (SNA).

Subsidies on products and subsidies on production

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

Comparability with the previous year

The 2023/2024 classified information is generally comparable with the 2024/2025 information. Additional detail in terms of the GFSM 2014 is available on the Stats SA website (or on request).

The following extra-budgetary account and fund was included for the first time in the current tables:

1) The South African Nuclear Energy Corporation SOC Ltd.

The following extra-budgetary accounts and funds merged to form the KwaZulu-Natal Tourism and Film Authority:

1) KwaZulu-Natal Film Commission; and
2) KwaZulu-Natal Tourism Authority.

The following extra-budgetary accounts and funds merged to form the KwaZulu-Natal Economic Regulatory Authority:

1) KwaZulu-Natal Gambling and Betting; and
2) KwaZulu-Natal Liquor Authority.

The following extra-budgetary accounts and funds merged with Small Enterprise Finance Agency (SOC) Ltd which is a public corporation, to form the Small Enterprise Development and Finance Agency SOC Ltd:

1) Co-operative Banks Development; and
2) Small Enterprise Development Agency.

The following extra-budgetary accounts and funds were delisted and incorporated in the Northern Cape Economic Development, Trade and Investment Promotion Agency:

1) Kalahari Kid Corporation; and
2) Northern Cape Tourism Authority.

Imputation

Imputations were performed for the following institutions due to non-submission of information by the cut-off date of collection:

1) Eastern Cape Provincial Arts and Culture Council;
2) KwaZulu-Natal Nature Conservation Board;
3) Represented Political Parties' Fund; and
4) Tshwane Automotive Special Economic Zone.

The Public Sector Classification Committee (PSCC)

The Public Sector Classification Committee (PSCC) consists of the South African Reserve Bank (SARB), the National Treasury and the Statistics South Africa. The purpose of the PSCC is to coordinate the economic institutional classification of the public-sector units and 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 2025/2026 fiscal year (i.e. for the year ended 31 March 2026).

Limitations of the PSCC list

The PSCC list has the following limitations:
- implementation of changes to the list takes time;
- the list does not include private sector institutions; and
- it also excludes units without a complete set of financial statements.

Revised figures

Figures may be subject to revision mainly due to improved classification of data and additional information becoming available after the initial publication.

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 2024/2025 was 98,4%.

Under-coverage rate

The under-coverage rate is 0%.

Over-coverage rate

The over-coverage rate is 0%.

Duplication error rate

The duplication error rate is 0%.

Related publications

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

P0441	*Gross domestic product;*
P9101	*Capital expenditure by the public sector;*
P9103.1	*Financial statistics of higher education institutions;*
P9114	*Financial census of municipalities;*
P9119.3	*Financial statistics of national government;*
P9119.4	*Financial statistics of consolidated general government; and*
P9121	*Financial statistics of provincial government.*

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

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

Financial asset	Asset that derives value because of a contractual claim. Context: Stocks, bonds, bank deposits, and the like are all examples of financial assets.
Fixed asset	Produced asset that is used continuously in process of production for more than one year.
Functional classification	Classification used to identify the purpose or socioeconomic objective for which an expense is incurred or a non-financial asset was acquired.
Government consumption expenditure	Expenditure on all goods and services 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.
Grant	Transfers receivable by government units, from other resident or non-resident government units or international organisations, and that do not meet the definition of a tax, subsidy, or social contribution.
Higher education	All learning programmes which must be registered in accordance with the provisions of the National Qualification Framework, 2008 (Act No. 67 of 2008).
Higher education Institution	Institution that provides learning programmes on a full-time, part-time or distance basis, and which is established, deemed to be established or declared as a public higher education institution or registered or conditionally registered as a private higher education institution under the Higher Education Act, 1997 (Act No.101 of 1997).
Household	Group of people who live together at least four nights a week, eat together and share resources, or a single person who lives alone.
Individual consumption service	Goods or service acquired by a household and used to satisfy the needs or wants of the members of that household.
Information, computer, and telecommunications equipment	Devices using electronic controls and also the electronic components forming part of these devices. Context: television and radio transmitters, television, video, and digital cameras, and telephone sets are all examples of information, computer, and telecommunications.
Intellectual property product	The result of research, development, investigation, or innovation leading to knowledge that the developers can market or use to their own benefit in production for which the use of the knowledge is restricted by means of legal or other protection.
Inventories	Goods and services held by producers for sale, use in production or other use at a later stage.
Land improvement	Result of actions that lead to major improvements in the quantity, quality or productivity of land, or prevent its deterioration.
Liability	Obligations to provide economic benefits to the units holding the corresponding financial claims.
Misclassification	Subject is falsely classified into a category in which the subject does not belong.
Modified cash basis accounting	Method recognising revenues in the period they become available and measurable and recognise expenditures in the period the associated liability is incurred.
Municipality	Unit of government in the third sphere responsible for local government responsible for the provision of government service in a geographically demarcated area. Context: It includes district, local and metropolitan municipalities.
National government	First level of government which controls a nation and has power to set and maintain foreign policy and the ability to collect taxes. Context: Government in South Africa is divided into three spheres: National, Provincial and Local. Each spheres responsibility is outlined in

	the Constitution. The governments of each sphere have a political and administrative arm. The powers of the national government are circumscribed by the national constitution.
Non-financial public corporations	Public corporation that 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.
Non-produced asset	Assets needed for production that have not themselves been produced. Context: Land, sub-soil assets, mineral resources and certain intangible assets.
Non-profit institution serving households (NPISH)	NPIs which are not financed and controlled by government, and which provide goods or services to households free or at prices that are not economically significant.
Other economic flow	Changes in the volume or value of assets or liabilities that do not result from transactions.
Other structures	Structures other than buildings. Inclusions: Highways, streets, roads, bridges, etc.
Provincial government	Second level of government, between the national government and the municipalities Context: The powers of the provincial governments are circumscribed by the national constitution.
Public financial corporation	Public corporation principally engaging in financial intermediation or in auxiliary financial activities closely related to financial intermediation. Context: Financial institutions may be entirely or mainly owned and/or controlled by the government in which case they are regarded as public financial institutions. It is the prime function of public financial institutions to act as intermediaries.
Response rate	Proportion of eligible respondents who completed a questionnaire with usable information to total number of eligible respondents.
Revenue	Increase in net worth resulting from a transaction.
Social benefit	Transfers in cash or in kind to protect the entire population or a specific segment of it against certain social risks.
Social contributions paid	Actual or imputed payment made by general government units to social insurance scheme to obtain entitlement to social benefits to their employees, including pensions and other retirement benefits.
Social contributions received	Actual or imputed receipts from either employers on behalf of their employees or from employees, self-employed, or non-employed persons on their own behalf that secure entitlement to social benefits for the contributors, their dependents or their survivors.
Statutory appropriations	Amounts appropriated to be spent in terms of statutes and not requiring appropriation by vote.
Subsidies on production	Payments made to resident enterprises as a consequence of engaging in production.
Subsidies on products	Payable per unit of a good or service.
Subsidy	Current unrequited payments that government units, including non- resident government units make to enterprises on the basis of the level of production activities or the quantities or values of the goods or services that they produce, sell or export.
Tax revenue	Government income due to taxation.
Transfer	Transaction in which one institutional unit provides a good, service, or asset to another unit without receiving from the latter any good, service, or asset in return as a direct counterpart.

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

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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.

Advance release calendar

An advance release calendar is disseminated on www.statssa.gov.za.

Stats SA products

A complete set of Stats SA publications is available at the Stats SA Library and the following libraries:

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National Library of South Africa, Cape Town Division
Natal Society Library, Pietermaritzburg
Library of Parliament, Cape Town
Bloemfontein Public Library
Johannesburg Public Library
Eastern Cape Library Services, Qonce
Central Regional Library, Polokwane
Central Reference Library, Mbombela
Central Reference Collection, Kimberley
Central Reference Library, Mmabatho

Stats SA also provides a subscription service.

Electronic services

A large range of data is available via online services. For more details about our electronic services, contact Stats SA's user information service at (012) 310 8600.

Forthcoming issues	**Expected release date**
Financial statistics of extra budgetary accounts and funds for 2025/2026	August 2027

You can visit us on the internet at: www.statssa.gov.za.

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