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Financial statistics of national government

2024/2025

This release provides an analysis of revisions. If you have any questions or comments, please send them to Elizabeth Makhafola, elizabethma@statssa.gov.za.

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Key findings

The net change in the stock of cash of the national government from the national revenue fund and donor funds amounted to a cash surplus of R129 470 million for the 2024/2025 fiscal year.

The revenue cash flows from operating activities amounted to R1 803 252 million and the expense cash flows amounted to R2 129 848 million, resulting in a net cash outflow from operating activities of R326 596 million for the 2024/2025 fiscal year ended 31 March 2025. The net cash outflow from transactions in non-financial assets amounted to R16 739 million for the 2024/2025 fiscal year. The net acquisition of financial assets other than cash amounted to a cash inflow of R98 739 million for the 2024/2025 fiscal year. The net incurrence of liabilities amounted to R374 066 million, resulting in a net cash inflow of R472 805 million from financing activities for the 2024/2025 fiscal year. The total net change in the stock of cash of the national government amounted to a net cash surplus of R129 470 million – see Table A on page 4.

The total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) from the national revenue and donor funds for the 2024/2025 fiscal year amounted to R2 146 937 million. The largest contributor to the total expenditure cash flows for operating activities and purchases of non-financial assets was transfers of a general character between different levels of government (R716 688 million or 33,4%) (mainly from national to provincial governments to defray their expenditure on general government services). This was followed by interest paid on public debt (R385 844 million or 18,0%), social protection (R285 841 million or 13,3%), public order and safety (R172 892 million or 8,1%), economic affairs (R155 246 million or 7,2%) and education (R146 315 million or 6,8%) – see Table C on page 11 and Figure 4 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 R95 541 million from R1 707 711 million in 2023/2024 to R1 803 252 million in 2024/2025. The increase was mainly attributed to an increase in taxes collected.

The increase of R104 337 million in cash receipts of taxes from R1 661 059 million in 2023/2024 to R1 765 396 million in 2024/2025 was mainly due to increases in taxes collected from individuals' income, taxes on goods and services (i.e. value-added tax (VAT) and taxes on income payable by corporations and other enterprises.

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 total expense cash flows for operating activities increased by R99 468 million from R2 030 380 million in 2023/2024 to R2 129 848 million in 2024/2025.

The increase of R41 993 million in grants paid from R1 102 333 million in 2023/2024 to R1 144 326 million in 2024/2025 was mainly due to an increase in grants paid by the national government to the provincial governments and the municipalities.

The increase of R29 686 million in interest paid from R356 207 million in 2023/2024 to R385 893 million in 2024/2025 was due to an increase in interest paid on public debt by the National Treasury.

The increase of R15 711 million in social benefits paid from R261 122 million in 2023/2024 to R276 833 million in 2024/2025 was mainly due to an increase in payments of social grants to households by the Department of Social Development.

The increase of R11 498 million in compensation of employees from R195 130 million in 2023/2024 to R206 628 million in 2024/2025 was mainly attributed to increased compensation expenditure by the South African Police Service, the Department of Defence and the Department of Justice and Constitutional Development.

The increase of R6 054 million in purchases of goods and services from R86 291 million in 2023/2024 to R92 345 million in 2024/2025 was due to an increase in purchases of goods and services by the Department of Defence, the South African Police Service, and the Department of Correctional Services.

The decrease of R80 million in subsidies paid from R5 618 million in 2023/2024 to R5 538 million in 2024/2025 was due to decreases in subsidies paid to public corporations and other private enterprises by the Department of Trade, Industry and Competition and the Department of Science, Technology and Innovation.

The decrease of R5 395 million in other payments from R23 679 million in 2023/2024 to R18 284 million in 2024/2025 was mainly due to decreased transfers paid to public corporations and private enterprises by the Department of Mineral Resources and Energy, the Department of Agriculture, Land Reform and Rural Development and the National Treasury.

The net cash outflows from investment in non-financial assets increased by R124 million from R16 615 million in 2023/2024 to R16 739 million in 2024/2025, mainly due to land purchased by the Department of Agriculture, Land Reform and Rural Development.

Table A – Economic classification of statement of sources and uses of cash of national government for the 2023/2024 and 2024/2025 fiscal years (summary)¹

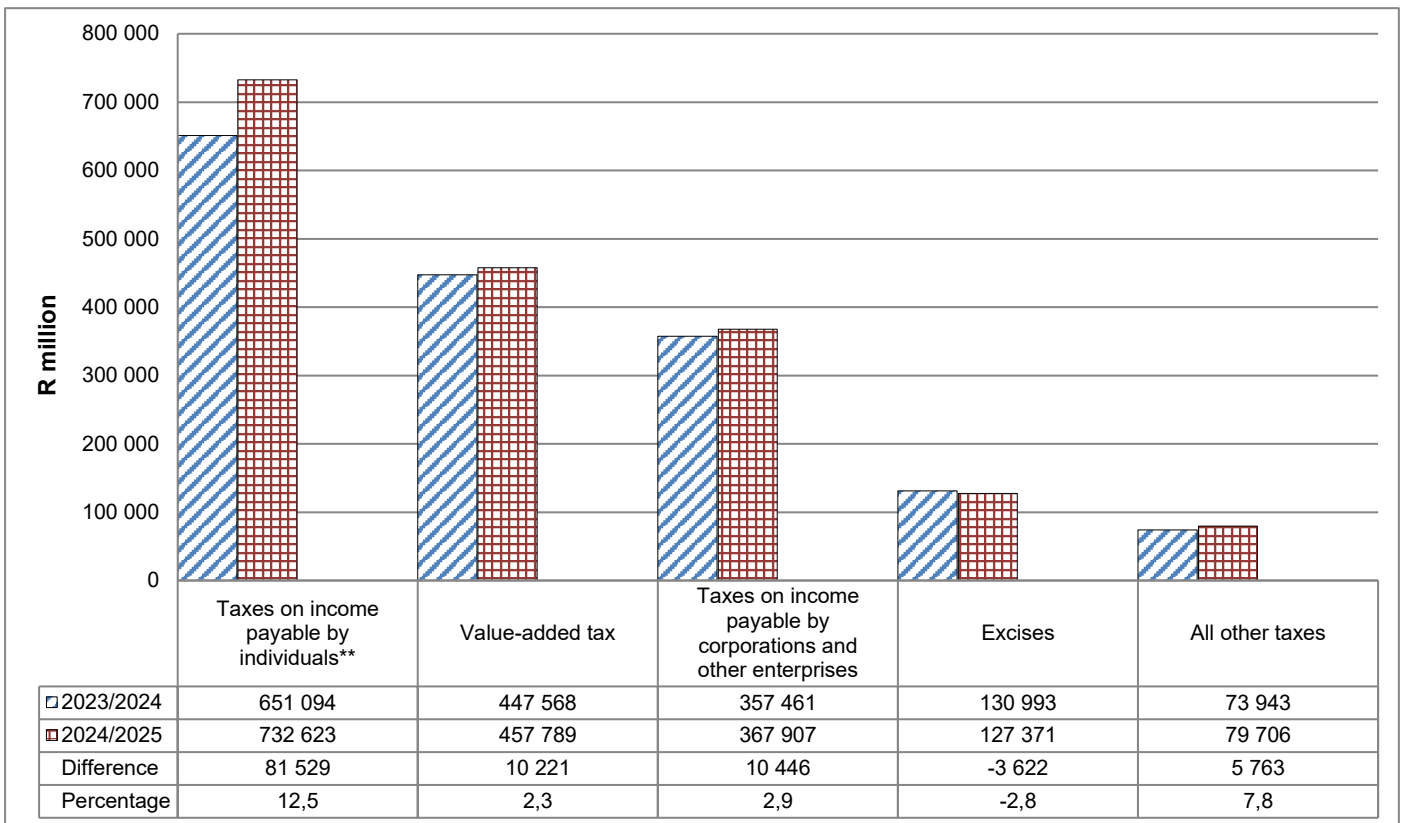
GFS 2014 code	Economic classification of sources and uses of cash	2023/2024 ²	2024/2025	Difference between 2023/2024 and 2024/2025
		R million		
	Cash flows from operating activities:			
	Revenue cash flows	a		
		1 707 711	1 803 252	95 541
11	Taxes	1 661 059	1 765 396	104 337
12	Social contributions	0	0	0
13	Grants	2 506	2 984	478
14	Other receipts	44 146	34 872	-9 274
	Expense cash flows	b		
		2 030 380	2 129 848	99 468
21	Compensation of employees	195 130	206 628	11 498
22	Purchases of goods and services	86 291	92 345	6 054
24	Interest	356 207	385 893	29 686
25	Subsidies	5 618	5 538	-80
26	Grants	1 102 333	1 144 326	41 993
27	Social benefits	261 122	276 833	15 711
28	Other payments	23 679	18 284	-5 395
	<i>Net cash flow from operating activities: inflow / (outflow)</i>	<i>(a-b) = c</i>	<i>-322 669</i>	<i>-326 596</i>
	Cash flows from transactions in non-financial assets:			
	Net cash outflow from investment in non-financial assets³	d		
		16 615	16 739	124
611	Fixed assets	16 141	15 892	-249
612	Inventories	0	0	0
613	Valuables	64	122	58
614	Non-produced assets	409	725	316
	<i>Cash surplus / (deficit)</i>	<i>(c-d) = e</i>	<i>-339 284</i>	<i>-343 335</i>
	Cash flows from financing activities:			
	Net acquisition of financial assets other than cash: outflow / (inflow)	f		
		281	-98 739	
321	Domestic	281	-98 739	
322	Foreign	0	0	
	Net incurrence of liabilities: cash inflow / (outflow)	g		
		330 558	374 066	
331	Domestic	313 480	340 366	
332	Foreign	17 078	33 700	
	<i>Net cash flow from financing activities: inflow / (outflow)</i>	<i>(g-f) = h</i>	<i>330 277</i>	<i>472 805</i>
	Net change in the stock of cash	(e+h) = i	-9 007	129 470

¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.

² Some of the figures have been revised since the previous publication.

³ The net cash outflow from investment in non-financial assets (R16 739 million) is equal to purchases of non-financial assets (R17 090 million) minus sales of non-financial assets (R350 million). The total amounts for purchases and sales of non-financial assets are shown, respectively, in the disaggregated tables available on the Stats SA website: www.statssa.gov.za.

Figure 1 – Types of taxes collected for the 2023/2024 and 2024/2025* fiscal years

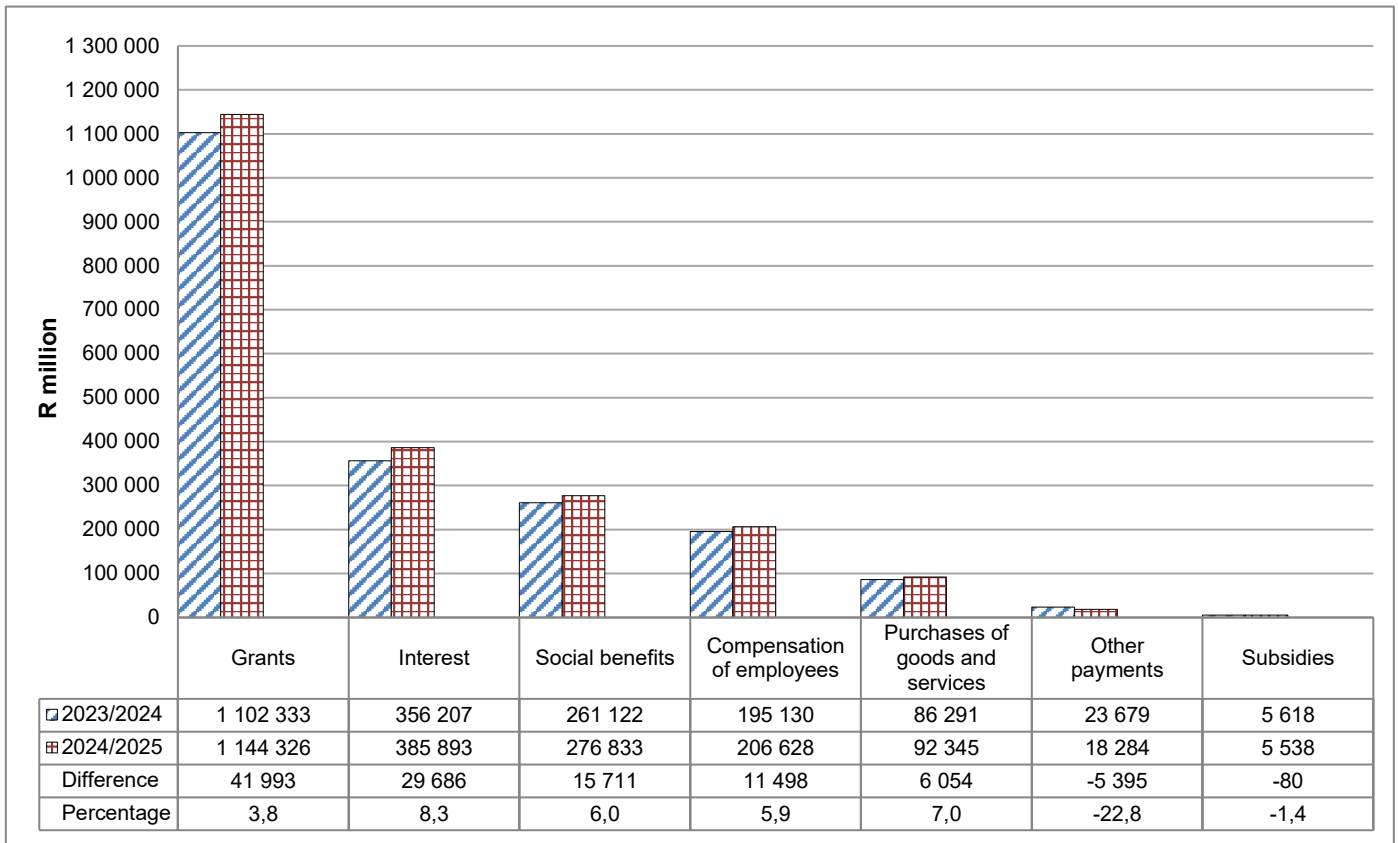


* The breakdown can be found in the disaggregated tables available on the Stats SA website: www.statssa.gov.za.

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

Figure 1 shows taxes collected for the 2023/2024 and 2024/2025 fiscal years, with direct taxes paid by individuals contributing the largest proportion (R732 623 million) in 2024/2025, followed by value-added tax (R457 789 million) and taxes paid by corporations and other enterprises (R367 907 million). Excises (R127 371 million) and other taxes (R79 706 million) had the smallest proportions.

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

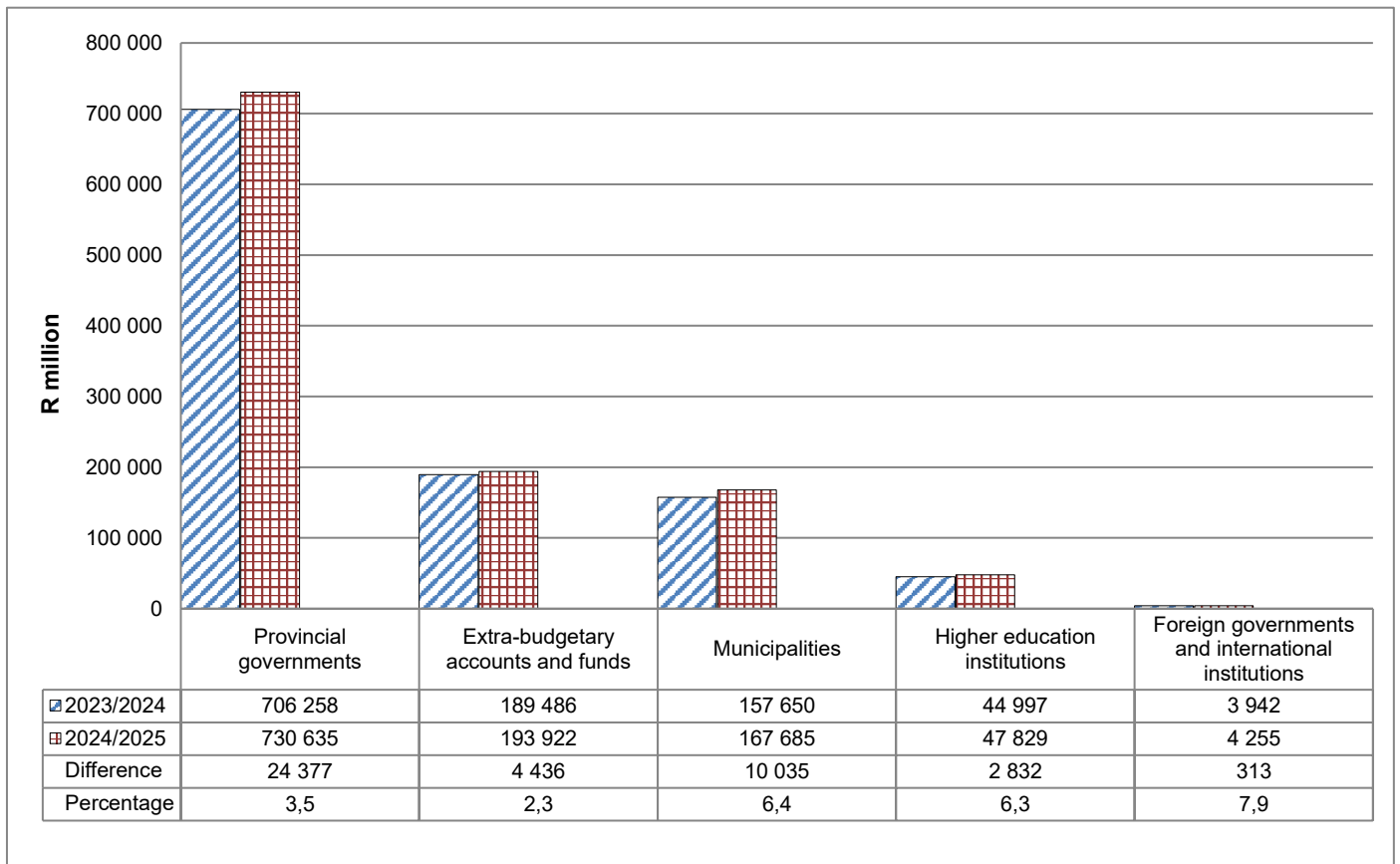


* Some of the figures have been revised since the previous publication.

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

Figure 2 shows the economic classification of expense cash flows for operating activities for the 2023/2024 and 2024/2025 fiscal years. In 2024/2025, grants paid accounted for the largest proportion of expense cash flows (R1 144 326 million), mainly to provincial governments and the municipalities to defray their expenditure on general government services. Interest paid was the second largest expense cash flow (R385 893 million), followed by social benefits (R276 833 million), compensation of employees (R206 628 million) and purchases of goods and services (R92 345 million). Other payments (R18 284 million) and subsidies (R5 538 million) were the smallest expense cash flows.

Figure 3 – Grants to other levels of general government and international institutions for the 2023/2024* and 2024/2025 fiscal years**



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

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

Figure 3 shows that the largest proportion of the national government grants to other levels of general government and international institutions for the 2024/2025 fiscal year was paid to provincial governments (R730 635 million), followed by extra-budgetary accounts and funds (R193 922 million) and municipalities (R167 685 million). Higher education institutions (R47 829 million) and foreign governments and international institutions (R4 255 million) had the smallest proportions.

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	16 808	17 090	282
611	Fixed assets:	(c+d+i+q) = b	16 334	16 242	-92
6111	Buildings and structures:	c	10 566	10 315	-251
61111	Dwellings		23	321	298
61112	Buildings other than dwellings		4 299	3 860	-439
61113	Other structures		6 244	6 134	-110
61114	Land improvements		0	0	0
6112	Machinery and equipment:	(e+f) = d	5 303	5 324	21
61121	Transport equipment	e	2 285	2 299	14
61122	Machinery and equipment other than transport equipment:	(g+h) = f	3 019	3 026	7
611221	Information, computer and telecommunications equipment	g	1 900	1 879	-21
611222	Machinery and equipment not elsewhere classified:	h	1 119	1 146	27
6112221	Office furniture (and domestic furniture)		118	106	-12
6112222	Other machinery and equipment		1 001	1 039	38
6112223	Books		1	1	0
6113	Other fixed assets:	(j+k) = i	465	602	137
61131	Cultivated biological resources:	j	13	3	-10
611311	Animal resources yielding repeat products		13	3	-10
611312	Tree, crop, and plant resources yielding repeat products		0	0	0
61132	Intellectual property products:	(l+m+n+o+p) = k	452	600	148
611321	Research and development	l	0	0	0
611322	Mineral exploration and evaluation	m	0	0	0
611323	Computer software and databases:	n	452	600	148
6113231	Computer software		452	600	148
6113232	Databases		0	0	0
611324	Entertainment, literary, and artistic originals	o	0	0	0
611325	Other intellectual property products	p	0	0	0
6114	Weapons systems	q	0	0	0
612	Inventories	r	0	0	0
613	Valuables	s	64	122	58
614	Non-produced assets	t	410	725	315

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.

The largest contributor to the cash outflows from investment in non-financial assets for the 2024/2025 fiscal year was buildings and structures (R10 315 million), followed by machinery and equipment (R5 324 million), non-produced assets (R725 million) and other fixed assets (R602 million, mainly computer software).

Expenditure cash flows for operating activities and purchases of non-financial assets by functional classification for the fiscal years 2023/2024 and 2024/2025

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

Total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) by the national government increased by R99 748 million from R2 047 189 million in 2023/2024 to R2 146 937 million in 2024/2025.

The increase of R29 734 million in cash payments for public debt transactions from R356 110 million in 2023/2024 to R385 844 million in 2024/2025 was due to increased payments of interest on public debt by the National Treasury.

The increase of R23 338 million in cash payments for transfers of a general character between different levels of government from R693 350 million in 2023/2024 to R716 688 million in 2024/2025 was mainly due to increased grants paid to provincial governments and municipalities to defray their expenditure.

The increase of R16 926 million in cash payments for social protection from R268 915 million in 2023/2024 to R285 841 million in 2024/2025 was mainly due to increased old age, and family and children's grants paid to households by the Department of Social Development.

The increase of R11 400 million in cash payments for public order and safety from R161 492 million in 2023/2024 to R172 892 million in 2024/2025 was due to increased spending on police, law courts and prison services.

The increase of R7 577 million in cash payments for education from R138 738 million in 2023/2024 to R146 315 million in 2024/2025 was mainly due to increased grants paid to higher education institutions and provincial governments by the Department of Higher Education and Training and the Department of Basic Education.

There was an increase of R7 121 million in cash payments for transport from R78 762 million in 2023/2024 to R85 883 million in 2024/2025. This was mainly driven by increased grants paid by the Department of Transport to extra-budgetary accounts and funds and provincial governments to support the maintenance and upgrading of national and provincial road infrastructure.

The increase of R3 977 million in cash payments for health from R67 785 million in 2023/2024 to R71 762 million in 2024/2025 was mainly due to increased spending on hospital services and public health services by the Department of Health.

The increase of R3 535 million in cash payments for housing and community amenities from R58 757 million in 2023/2024 to R62 292 million in 2024/2025 was due to urban settlement development grants and water services infrastructure grants paid to municipalities by the Department of Human Settlements and the Department of Water and Sanitation.

The increase of R3 373 million in cash payments for defence from R53 872 million in 2023/2024 to R57 245 million in 2024/2025 was due to increased spending on military defence services.

The increase of R580 million in cash payments for general services from R34 449 million in 2023/2024 to R35 029 million in 2024/2025 was mainly due to increased infrastructure grants paid to municipalities by the Department of Cooperative Governance.

The decrease of R165 million in cash payments for mining, manufacturing and construction from R10 139 million in 2023/2024 to R9 974 million in 2024/2025 was mainly due to decreased payments for subsidies by the Department of Trade, Industry and Competition.

The decrease of R221 million in cash payments for research and development for general public services from R859 million in 2023/2024 to R638 million in 2024/2025 was mainly due to decreased payments for goods and services by the National Treasury.

The decrease of R246 million in cash payments for communications from R4 017 million in 2023/2024 to R3 771 million in 2024/2025 was mainly due to decreased payments for goods and services by the Department of Communications and Digital Technologies.

The decrease of R380 million in cash payments for recreation, culture and religion from R9 375 million in 2023/2024 to R8 995 million in 2024/2025 was due to decreased grants paid to extra-budgetary accounts and funds by the Department of Home Affairs.

The decrease of R898 million in cash payments for environmental protection from R7 472 million in 2023/2024 to R6 574 million in 2024/2025 was due to a decrease in grants paid to extra-budgetary accounts and funds by the Department of Forestry, Fisheries and the Environment.

The decrease of R1 394 million in cash payments for fuel and energy from R6 849 million in 2023/2024 to R5 455 million in 2024/2025 was mainly due to decreased transfers paid to public corporations by the Department of Mineral Resources and Energy.

The decrease of R1 440 million in cash payments for basic research from R9 691 million in 2023/2024 to R8 251 million in 2024/2025 was due to decreased grants paid to extra-budgetary accounts and funds by the Department of Science, Technology and Innovation.

The decrease of R1 541 million in cash payments for general economic, commercial and labour affairs from R27 166 million in 2023/2024 to R25 625 million in 2024/2025 was due to decreased transfers paid to public corporations by the Department of Trade, Industry and Competition, transfers paid to non-profit institutions serving households by the Department of Public Works and Infrastructure and grants paid by extra-budgetary accounts.

The decrease of R1 564 million in cash payments for agriculture, forestry, fishing and hunting from R17 512 million in 2023/2024 to R15 948 million in 2024/2025 was due to decreased restitution grants paid to households by the Department of Agriculture, Land Reform and Rural Development and decreased capital transfer payments to public corporations by the National Treasury.

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

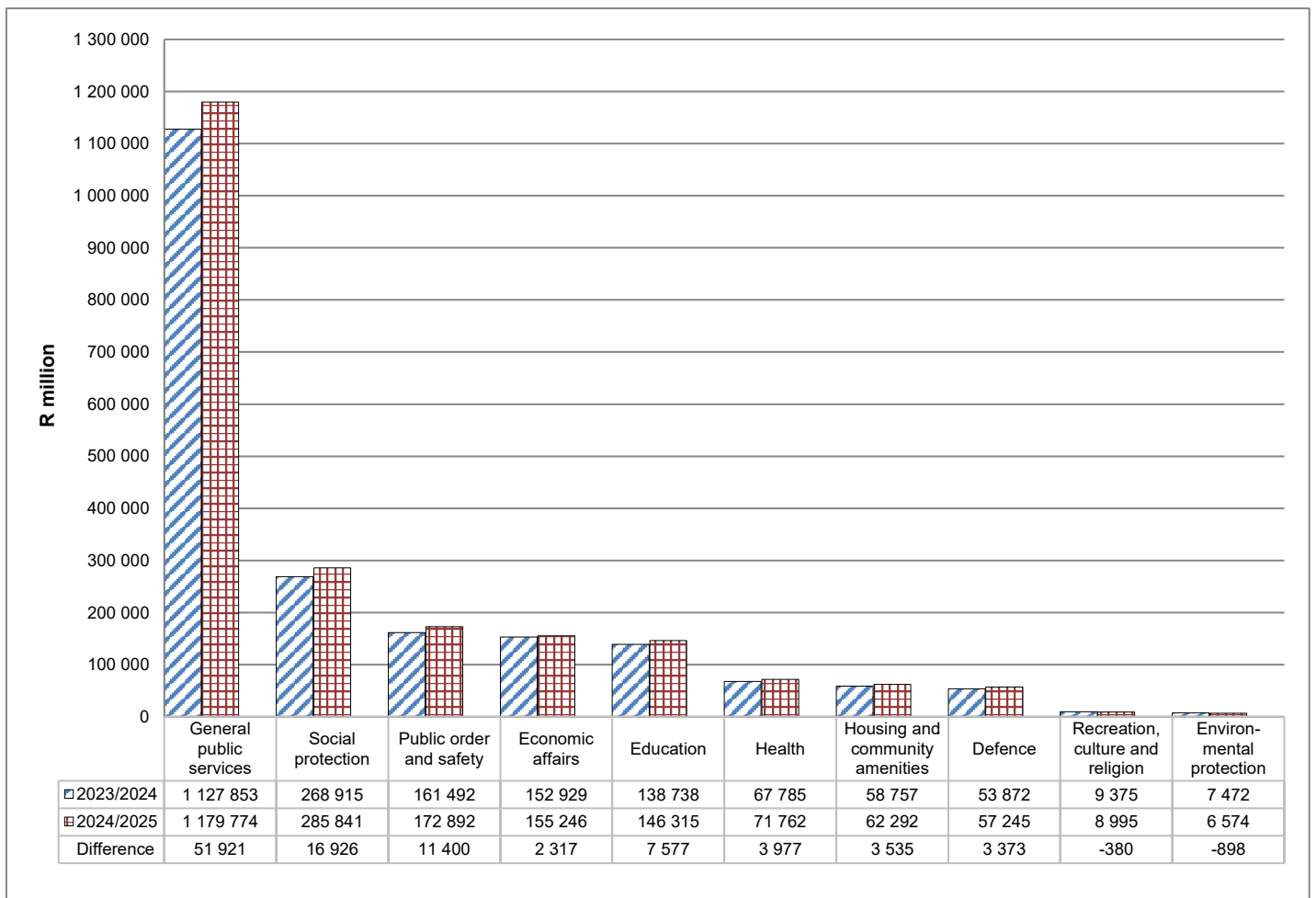
GFS 2014 code	Functional classification	2023/2024 ²	2024/2025	Difference between 2023/2024 and 2024/2025	% of total cash payments 2024/2025
		R million			
701	General public services a	1 127 853	1 179 774	51 921	55,0
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	30 459	30 365	-94	1,4
7012	Foreign economic aid	192	139	-53	0,0
7013	General services	34 449	35 029	580	1,6
7014	Basic research	9 691	8 251	-1 440	0,4
7015	R&D General public services	859	638	-221	0,0
7016	General public services n.e.c. ³	2 743	2 820	77	0,1
7017	Public debt transactions (mainly interest)	356 110	385 844	29 734	18,0
7018	Transfers of a general character between different levels of government	693 350	716 688	23 338	33,4
702	Defence b	53 872	57 245	3 373	2,7
703	Public order and safety c	161 492	172 892	11 400	8,1
7031	Police	109 371	118 205	8 834	5,5
7032	Fire protection services	0	0	0	0,0
7033	Law courts	25 809	27 114	1 305	1,3
7034	Prisons	26 177	27 407	1 230	1,3
7035	R&D Public order and safety	135	166	31	0,0
7036	Public order and safety n.e.c.	0	0	0	0,0
704	Economic affairs d	152 929	155 246	2 317	7,2
7041	General economic, commercial and labour affairs	27 166	25 625	-1 541	1,2
7042	Agriculture, forestry, fishing and hunting	17 512	15 948	-1 564	0,7
7043	Fuel and energy	6 849	5 455	-1 394	0,3
7044	Mining, manufacturing and construction	10 139	9 974	-165	0,5
7045	Transport	78 762	85 883	7 121	4,0
7046	Communications	4 017	3 771	-246	0,2
7047	Other industries	4 387	4 410	23	0,2
7048	R&D Economic affairs	4 098	4 179	81	0,2
7049	Economic affairs n.e.c.	0	0	0	0,0
705	Environmental protection e	7 472	6 574	-898	0,3
706	Housing and community amenities f	58 757	62 292	3 535	2,9
707	Health g	67 785	71 762	3 977	3,3
708	Recreation, culture and religion h	9 375	8 995	-380	0,4
709	Education i	138 738	146 315	7 577	6,8
710	Social protection j	268 915	285 841	16 926	13,3
70	Total national government expenditure cash flows for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j) k	2 047 189	2 146 937	99 748	100,0

¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.

² Some of the figures have been revised since the previous publication.

³ n.e.c. not elsewhere classified.

Figure 4 – Functional classification of expenditure cash flows for operating activities and purchases on non-financial assets for the 2023/2024* and 2024/2025 fiscal years**



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

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

Figure 4 shows the functional classification of expenditure cash flows for operating activities and purchases of non-financial assets. The total for the 2024/2025 fiscal year was R2 146 937 million, with general public services spending the largest amount (R1 179 774 million), followed by social protection (R285 841 million), public order and safety (R172 892 million), economic affairs (R155 246 million) and education (R146 315 million). Recreation, culture and religion (R8 995 million) and environmental protection (R6 574 million) spent the smallest amounts.


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	1 803 252
11	Taxes	1 765 396
12	Social contributions	0
13	Grants	2 984
14	Other receipts	34 872

* 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)

GFS 2014 code	Functional classification	Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
R million									
70	GENERAL GOVERNMENT SERVICES	206 628	92 345	385 893	5 538	1 144 326	276 833	18 284	2 129 848
701	GENERAL PUBLIC SERVICES	13 754	10 212	385 802	938	765 541	89	1 781	1 178 117
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	6 595	4 353	179	0	17 851	53	541	29 572
7012	Foreign economic aid	0	0	0	0	139	0	0	139
7013	General services	6 716	4 811	0	0	22 569	35	49	34 181
7014	Basic research	374	256	0	938	5 473	2	1 192	8 235
7015	R&D General public services	68	570	0	0	0	0	0	638
7016	General public services n.e.c.	0	0	0	0	2 820	0	0	2 820
7017	Public debt transactions	0	222	385 622	0	0	0	0	385 844
7018	Transfers of a general character between different levels of government	0	0	0	0	716 688	0	0	716 688
702	DEFENCE	33 234	15 258	0	0	7 020	592	25	56 130
7021	Military defence	33 234	15 231	0	0	755	592	25	49 837
7022	Civil defence	0	0	0	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0	0	0	0
7024	R&D Defence	0	28	0	0	0	0	0	28
7025	Defence n.e.c.	0	0	0	0	6 265	0	0	6 265
703	PUBLIC ORDER AND SAFETY	126 613	32 998	4	0	5 682	1 665	1 085	168 047
7031	Police services	91 402	19 058	0	0	2 440	889	976	114 766
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	16 493	6 195	0	0	3 242	182	39	26 151
7034	Prisons	18 661	7 637	4	0	0	594	69	26 965
7035	R&D Public order and safety	56	108	0	0	0	1	0	165
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)

GFS 2014 code	Functional classification	Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
					R million				
704	ECONOMIC AFFAIRS	9 862	9 266	21	3 872	120 554	68	10 433	154 076
7041	General economic, commercial and labour affairs	2 809	1 738	0	918	15 614	26	4 411	25 517
7042	Agriculture, forestry, fishing and hunting	4 487	3 642	19	0	4 573	23	2 264	15 009
7043	Fuel and energy	329	394	0	87	2 436	1	2 199	5 446
7044	Mining, manufacturing and construction	885	630	0	2 168	6 135	2	131	9 952
7045	Transport	555	868	0	0	83 539	2	912	85 877
7046	Communication	270	869	0	698	1 922	7	3	3 768
7047	Other industries	370	355	0	0	3 424	5	177	4 332
7048	R&D Economic affairs	157	770	2	0	2 910	1	335	4 175
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	1 353	3 343	26	0	1 680	8	78	6 488
7051	Waste management	157	412	3	0	48	0	70	692
7052	Waste water management	0	0	0	0	0	0	0	0
7053	Pollution abatement	103	77	2	0	0	1	1	183
7054	Protection of biodiversity and landscape	749	2 535	14	0	1 632	6	6	4 942
7055	R&D Environmental protection	76	136	1	0	0	0	0	215
7056	Environmental protection n.e.c.	267	182	5	0	0	1	1	457
706	HOUSING AND COMMUNITY AMENITIES	2 668	6 135	0	0	45 439	23	3 059	57 324
7061	Housing development	348	434	0	0	31 245	5	429	32 461
7062	Community development	373	3 742	0	0	1 146	3	46	5 310
7063	Water supply	1 890	1 874	0	0	13 038	14	2 584	19 401
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	56	85	0	0	9	0	0	151
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 2024/2025* fiscal year (summary) (continued)

GFS 2014 code	Functional classification	Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
R million									
707	HEALTH	5 815	4 846	0	0	59 160	109	243	70 173
7071	Medical products, appliances, and equipment	0	0	0	0	0	0	0	0
7072	Outpatient services	0	0	0	0	0	0	0	0
7073	Hospital services	5 222	1 704	0	0	22 422	106	2	29 457
7074	Public health services	306	599	0	0	27 963	1	201	29 070
7075	R&D Health	0	29	0	0	1 652	0	18	1 699
7076	Health n.e.c.	286	2 514	0	0	7 123	1	21	9 947
708	RECREATION, CULTURE AND RELIGION	527	688	0	728	5 677	6	1 236	8 862
7081	Recreational and sporting services	65	176	0	0	703	1	143	1 089
7082	Cultural services	237	339	0	0	3 747	2	307	4 632
7083	Broadcasting and publishing services	0	0	0	728	142	0	211	1 081
7084	Religious and other community services	120	93	0	0	1 040	2	570	1 824
7085	R&D Recreation, culture and religion	19	41	0	0	0	0	5	65
7086	Recreation, culture and religion n.e.c.	87	38	0	0	46	1	0	172
709	EDUCATION	12 102	8 800	40	0	123 643	19	207	144 810
7091	Pre-primary and primary education	0	0	0	0	1 589	0	0	1 589
7092	Secondary education	15	62	0	0	444	0	0	521
7093	Post-secondary non-tertiary education	10 905	5 791	0	0	0	13	7	16 717
7094	Tertiary education	57	7	0	0	96 160	0	70	96 294
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	13	60	0	0	0	0	0	72
7098	Education n.e.c.	1 112	2 880	40	0	25 451	5	130	29 618

* 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)

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									
710	SOCIAL PROTECTION	701	799	0	0	9 930	274 254	137	285 820
7101	Sickness and disability	6	2	0	0	17	28 478	5	28 509
7102	Old age	121	307	0	0	0	114 284	104	114 816
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	50	28	0	0	0	93 226	7	93 311
7105	Unemployment	0	0	0	0	0	0	0	0
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	10	15	0	0	212	0	4	241
7108	R&D Social protection	9	99	0	0	0	0	0	108
7109	Social protection n.e.c.	504	348	0	0	9 701	38 266	16	48 836

* 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)

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R million				
70	GENERAL GOVERNMENT SERVICES	16 242	0	122	725	17 090
701	GENERAL PUBLIC SERVICES	1 657	0	0	0	1 657
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	793	0	0	0	793
7012	Foreign economic aid	0	0	0	0	0
7013	General services	848	0	0	0	848
7014	Basic research	16	0	0	0	16
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
702	DEFENCE	1 116	0	0	0	1 116
7021	Military defence	1 116	0	0	0	1 116
7022	Civil defence	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0
7025	Defence n.e.c.	0	0	0	0	0
703	PUBLIC ORDER AND SAFETY	4 844	0	0	0	4 844
7031	Police services	3 439	0	0	0	3 439
7032	Fire protection services	0	0	0	0	0
7033	Law courts	963	0	0	0	963
7034	Prisons	442	0	0	0	442
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 2024/2025* fiscal year (summary) (continued)

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
R million						
704	ECONOMIC AFFAIRS	445	0	0	725	1 170
7041	General economic, commercial and labour affairs	108	0	0	0	108
7042	Agriculture, forestry, fishing and hunting	214	0	0	725	940
7043	Fuel and energy	9	0	0	0	9
7044	Mining, manufacturing and construction	22	0	0	0	22
7045	Transport	7	0	0	0	7
7046	Communication	2	0	0	0	2
7047	Other industries	78	0	0	0	78
7048	R&D Economic affairs	4	0	0	0	4
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	86	0	0	0	86
7051	Waste management	13	0	0	0	13
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	6	0	0	0	6
7054	Protection of biodiversity and landscape	45	0	0	0	45
7055	R&D Environmental protection	4	0	0	0	4
7056	Environmental protection n.e.c.	18	0	0	0	18
706	HOUSING AND COMMUNITY AMENITIES	4 966	0	2	0	4 968
7061	Housing development	318	0	0	0	318
7062	Community development	259	0	2	0	260
7063	Water supply	4 389	0	0	0	4 389
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 2024/2025* fiscal year (summary) (continued)

GFS 2014 code	Functional classification	Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
R million						
707	HEALTH	1 589	0	0	0	1 589
7071	Medical products, appliances, and equipment	0	0	0	0	0
7072	Outpatient services	0	0	0	0	0
7073	Hospital services	1 528	0	0	0	1 528
7074	Public health services	21	0	0	0	21
7075	R&D Health	0	0	0	0	0
7076	Health n.e.c.	40	0	0	0	40
708	RECREATION, CULTURE AND RELIGION	13	0	120	0	133
7081	Recreational and sporting services	1	0	120	0	122
7082	Cultural services	5	0	0	0	5
7083	Broadcasting and publishing services	0	0	0	0	0
7084	Religious and other community services	5	0	0	0	5
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	2	0	0	0	2
709	EDUCATION	1 505	0	0	0	1 505
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	5	0	0	0	5
7094	Tertiary education	1	0	0	0	1
7095	Education not definable by level	0	0	0	0	0
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	0	0	0	0	0
7098	Education n.e.c.	1 498	0	0	0	1 498

* 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)

GFS 2014 code	Functional classification	Economic classification				TOTAL (611 - 614)
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	
		R million				
710	SOCIAL PROTECTION	21	0	0	0	21
7101	Sickness and disability	0	0	0	0	0
7102	Old age	6	0	0	0	6
7103	Survivors	0	0	0	0	0
7104	Family and children	0	0	0	0	0
7105	Unemployment	0	0	0	0	0
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	0	0	0	0	0
7108	R&D Social protection	0	0	0	0	0
7109	Social protection n.e.c.	15	0	0	0	15

* 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	350
311	Fixed assets	350
312	Inventories	0
313	Valuables	0
314	Non-produced assets	0

* 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	-98 739
321	Domestic	-98 739
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 2024/2025* fiscal year (summary)

GFS 2014 code	Economic classification	R million
33	Net incurrence of liabilities	374 066
331	Domestic	340 366
332	Foreign	33 700

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

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

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 national government* survey are published approximately 15 months after the end of the financial year. For example, preliminary estimates for the 2023/2024 financial year are published in June 2025. The preliminary estimates are revised due to updated administrative and audited information received from national government 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 national government revenue, 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 5 below shows the preliminary and revised total national government 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 5 – Total national government revenue: preliminary and revised estimates

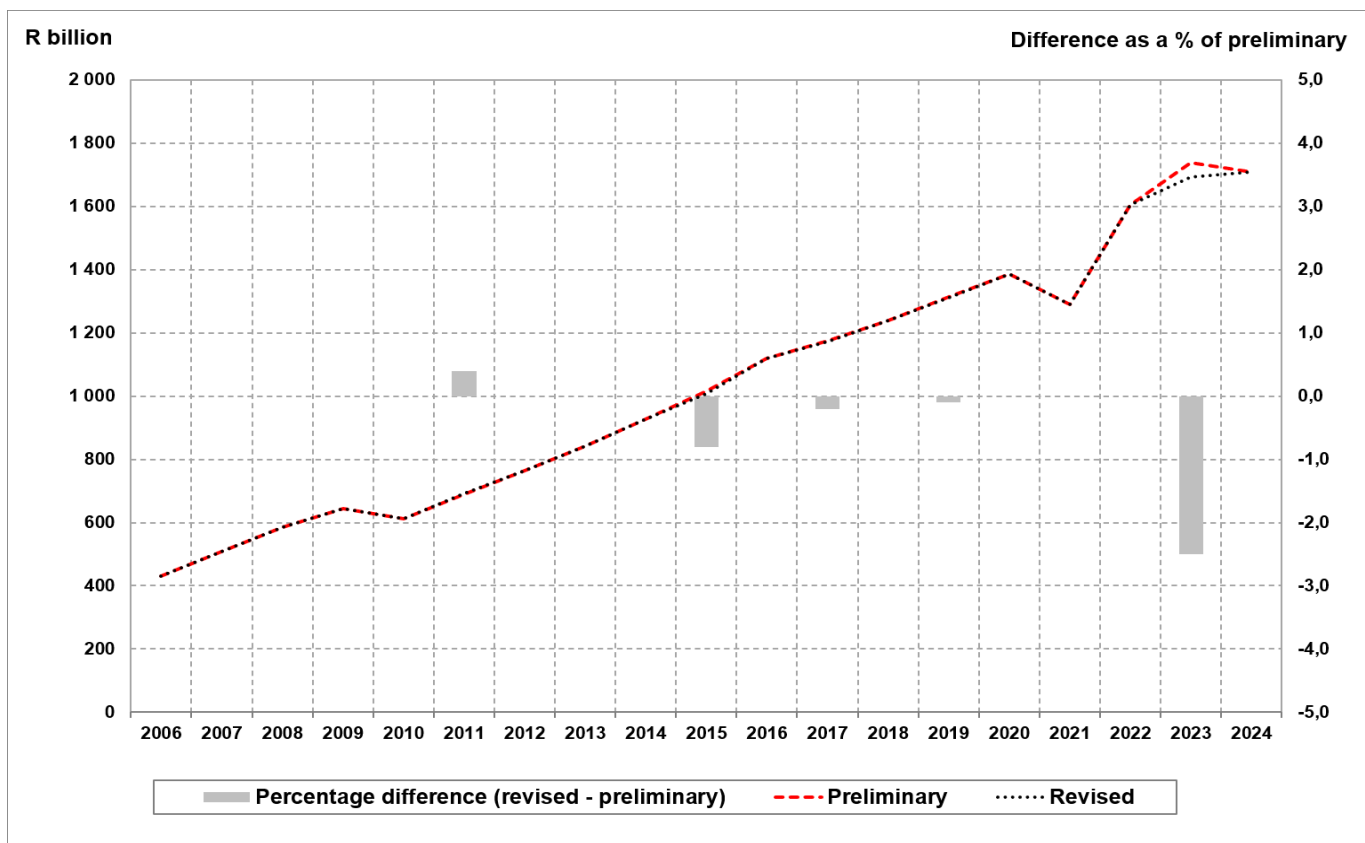
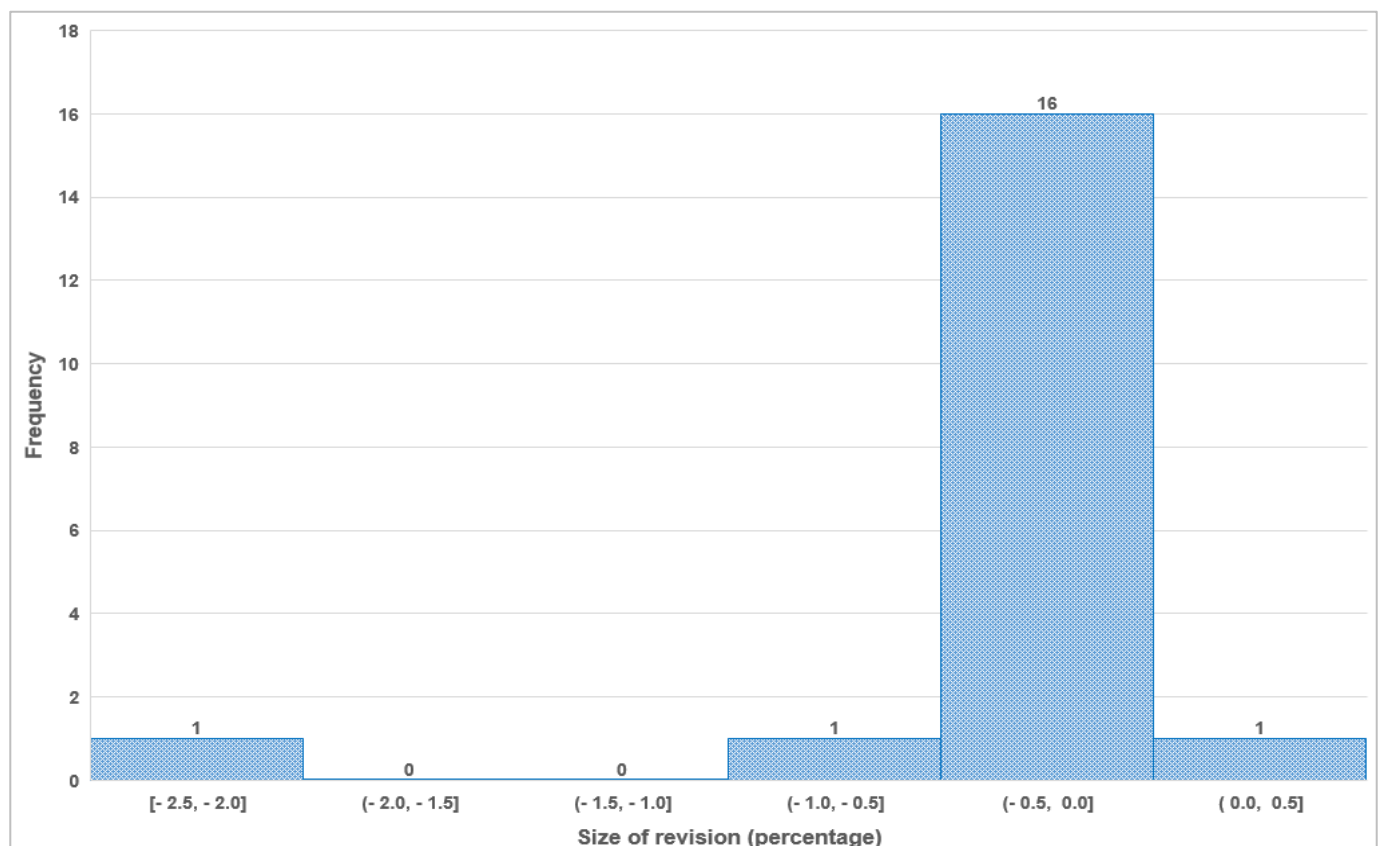


Table 7 – Total national government revenue: revision details

Description	Value / outcome	Comment
Mean revision	-0,17%	This represents the average of the revisions.
Mean absolute revision	0,21%	Average of the revisions, based on the absolute value of each revision (positive revisions and negatives do not cancel each other).
Largest upward revision	0,4%	The preliminary 2010/2011 estimate was revised from R688 371 million up to R691 144 million, representing a 0,4% revision.
Largest downward revision	-2,5%	The preliminary 2022/2023 estimate was revised from R1 737 342 million down to R1 693 658 million, representing a -2,5% revision.
Range for all revisions	-2,5% to 0,4%	
Range within which 80% of the revisions lie	-0,8% to 0,0%	This may be regarded as the normal range for revisions, with revisions outside this range considered outliers.
Number of upward revisions	2 or 10,5% of total observations	
Number of downward revisions	6 or 31,6% of total observations	
Number of zero revisions	11 or 57,9% of total observations	
Standard deviation of revisions	0,6%	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	94,7%	This is the percentage of revisions that lie between -0,8% and 0,4%; the higher the percentage, the lower the dispersion around the mean revision – see Figure 6.

Figure 6 shows the revisions in terms of a histogram. There were 16 revisions between -0,5% and 0,0% (-0,5 % < revision ≤ 0,0%).

Figure 6 – Total national government revenue: histogram of revisions



Explanatory notes

Introduction This statistical release includes economic and functional classifications of the cash payments from the national revenue fund and donor funds for the 2024/2025 fiscal year based on the GFSM 2014 methodology. The national revenue fund refers to the voted allocations of the national departments as well as fixed statutory and standing appropriations. Donor funds consist mainly of donations from foreign governments and international institutions.

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

Methodology The transactions from the administrative data and the published audited annual financial statements of the national government departments for the 2024/2025 fiscal year were used. The transactions are classified economically and functionally according to GFSM 2014. National departments keep their accounts on a modified cash basis, i.e. all transactions are recorded at the time when warrant vouchers are issued for payment regardless of when obligations for payment originate. The statistics thus measure transactions as they are completed between the national departments and the rest of the economy. Parliament of the Republic of South Africa figures have been converted from accrual to a modified cash basis for GFS purposes. The Gold and Foreign Exchange Contingency Reserve Account (GFECRA) related flows are treated as financial transactions and recorded below the line.

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 national government survey The annual reports of all 42 national government departments for the 2024/2025 fiscal year were collected. The revenue and expenditure cash flows figures of the following national government departments have been included in the tables:

- 1) Agriculture, Land Reform and Rural Development
- 2) Basic Education
- 3) Centre for Public Service Innovation
- 4) Civilian Secretariat for Police Services
- 5) Communications and Digital Technologies
- 6) Cooperative Governance
- 7) Correctional Services
- 8) Defence
- 9) Employment and Labour
- 10) Forestry, Fisheries and the Environment
- 11) Government Communication and Information System
- 12) Health
- 13) Higher Education and Training
- 14) Home Affairs
- 15) Human Settlements
- 16) Independent Police Investigative Directorate
- 17) International Relations and Cooperation
- 18) Justice and Constitutional Development
- 19) Military Veterans
- 20) Mineral Resources and Energy
- 21) National School of Government
- 22) National Treasury
- 23) Office of the Chief Justice

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

Classifications

Economic and functional classifications

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

Economic classification

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

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

- **Revenue cash flows**

Taxes
Social contributions
Grants
Other receipts

- **Expense cash flows**

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

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

Fixed assets
Inventories
Valuables
Non-produced assets

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

Fixed assets
Inventories
Valuables
Non-produced assets

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

Domestic
Foreign

- **Net incurrence of liabilities**

Domestic
Foreign

Functional classification

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

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

- **General public services**

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

- **Defence**

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

- **Public order and safety**

Police services

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

- **Economic affairs**

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

- **Environmental protection**

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

- **Housing and community amenities**

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

- **Health**

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

- **Recreation, culture and religion**

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

- **Education**

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

- **Social protection**

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

Individual and collective services

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

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 SNA 2008.

Comparability with the previous year

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

Imputation

There were no imputations for the 2024/2025 information.

Public Sector Classification Committee

The Public Sector Classification Committee (PSCC) consists of the South African Reserve Bank (SARB), the National Treasury and the Statistics South Africa. The purpose of the PSCC is to coordinate the economic institutional classification of the public-sector units and subsectors for purposes of reporting to national and international stakeholders. The classification lists are made public by the SARB to inform stakeholders of the scope of the public sector and sub-sectors. Currently, the PSCC is classifying the public-sector institutions for the 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 100%.
Under-coverage rate	The under-coverage rate is 0%.
Over-coverage rate	The over-coverage rate is 0%.
Duplication error rate	The duplication error rate is 0%.
Related publications	<p>Statistics South Africa also publishes information on the transactions of the following levels of the general government in statistical releases:</p> <p>P0441 <i>Gross domestic product;</i> P9101 <i>Capital expenditure by the public sector;</i> P9102 <i>Financial statistics of extra-budgetary accounts and funds;</i> P9103.1 <i>Financial statistics of higher education institutions;</i> P9114 <i>Financial census of municipalities;</i> P9119.4 <i>Financial statistics of consolidated general government; and</i> P9121 <i>Financial statistics of provincial government.</i></p>
Symbols and abbreviations	<p>GFECRA Gold and Foreign Exchange Contingency Reserve Account 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 zero in the preceding period cannot be calculated as a percentage</p>

Glossary

Accrual basis of recording	Flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished.
Buildings other than dwellings	Buildings other than dwellings include whole buildings or parts of buildings not designated as dwellings. Context: Fixtures, facilities, and equipment that are integral parts of the structures are included. Examples of types of buildings included in this category are office buildings, schools, hospitals, buildings for public entertainment, warehouses and industrial buildings, commercial buildings, hotels, and restaurants.
Capital expenditure	Any expenditure incurred or incidental to the acquisition or improvement of land, buildings, engineering structures and machinery and equipment. Context: The expenditure normally confers a lasting benefit and results in the acquisition of or extends the life of 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 realized by the disposal of another asset are transferred.
Cash basis of recording	Flows are recorded when cash is received or disbursed.
Collective service	Service provided simultaneously to all members of the community or all members of a particular section of the community, such as all households living in a particular region. Context: Services such as general administration, public order or safety and economic services.
Compensation of employee	Total remuneration, in cash or kind, payable by an employer to an employee in return for work done by the latter during the accounting period. Note: It is recorded on a gross basis, i.e. before any deduction for income taxes, pensions, unemployment insurance and other social insurance schemes. It also includes other forms of compensation, namely commissions, tips, bonuses, directors' fees and allowances such as those for holidays and sick leave, as well as military pay and allowances. It excludes employers' social contributions.
Coverage error	Error caused by a failure to adequately cover all components of the population being studied.
Cultivated biological resource	Cover animal resources yielding repeat products and tree, crops, 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 results in a decrease in net worth.
Extra-budgetary account	Accounts and funds of national and provincial governments are not included in normal budget totals, and which do not operate through normal budgetary procedures. Context: Trading accounts and general government accounts.
Financial asset	Assets that derive value because of a contractual claim. Context: Stocks, bonds, bank deposits, and the like are all examples of financial assets.
Fixed asset	Produced asset that is used continuously in process of production for more than one year.
Functional classification	Classification used to identify the purpose or socioeconomic objective for which an expense is incurred, or a non-financial asset was acquired.
Government consumption expenditure	Expenditure on all goods and services which are used (without further transformation) by government units for the direct satisfaction of individual needs or wants or the collective needs of members of the community.
Grant	Transfers receivable by government units, from other resident or non-resident government units or international organizations, 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 services 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, digital cameras, and telephone sets are all examples of information, computer, and telecommunications.
Intellectual property product	The result of research, development, investigation, or innovation leads 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 are 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 recognizing revenues in the period they become available and measurable and recognize 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 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 corporations	Public corporations principally engage 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 people on their own behalf that secure entitlement to social benefits for the contributors, their dependents or their survivors.
Statutory appropriations	Amounts appropriated to be spent in terms of statutes and not requiring appropriation by vote.
Subsidies on production	Payments made to resident enterprises as a consequence of engaging in production.
Subsidies on products	Payable per unit of a good or service.
Subsidy	Current unrequited payments that government units, including non- resident government units make to enterprises on the basis of the level of production activities or the quantities or values of the goods or services that they produce, sell or export.
Tax revenue	Government income due to taxation.
Transfer	Transaction in which one institutional unit provides goods, service or assets to another unit without receiving from the latter any goods, service or assets in return as counterpart.
Transport equipment	Equipment for moving people and objects. Inclusions: Motor vehicles, trailers and semitrailers, ships, railway locomotives and rolling stock, aircraft, motorcycles, and bicycles.
Valuable	Produced assets of considerable value that are not used primarily for purposes of production or consumption but are held primarily as stores of value over time.
Value-Added Tax	Tax levied in terms of the Value Added Tax Act on the supply of taxable goods and services.

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