



stats sa

Department:
Statistics South Africa
REPUBLIC OF SOUTH AFRICA

Private Bag X44, Pretoria, 0001, South Africa, ISibalo House, Koch Street, Salvokop, Pretoria, 0002
www.statssa.gov.za, info@statssa.gov.za, Tel +27 12 310 8911

STATISTICAL RELEASE

P9121

Financial statistics of provincial government

2024/2025

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

Embargoed until:
29 September 2026
11:00

ENQUIRIES:
Elizabeth Makhafole
Tel: (012) 310 8977

FORTHCOMING ISSUE:
2025/2026

EXPECTED RELEASE DATE:
September 2027



Dipalopalo tsa Aforikaborwa • Dipalopalo tsa Aforika Borwa • Ezazibalo zaseNingizimu Afrika • Tshitatistika Afrika Tshipembe • Tinkhlayo Afrika-Dzonga
Statistieke Suid-Afrika • Dipalopalo tsa Aforika Borwa • Telubalo zaseNingizimu Afrika • EzeNkcukacha maNani zoMzantsi Afrika • Iimbalobalo zeSewula Afrika

IMPROVING LIVES THROUGH DATA ECOSYSTEMS



Contents	Page
Key findings	2
Table A Economic classification of statement of sources and uses of cash of provincial government for the 2023/2024 and 2024/2025 fiscal years (summary).....	4
Table B Economic classification of cash outflows (purchases) from investment in non-financial assets for the 2023/2024 and 2024/2025 fiscal years (summary).....	8
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).....	10
Table 1 Economic classification of revenue cash flows from operating activities for the 2024/2025 fiscal year (summary).....	13
Table 2 Economic and functional classification of expense cash flows for operating activities for the 2024/2025 fiscal year (summary).....	14
Table 3 Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 2024/2025 fiscal year (summary).....	18
Table 4 Economic classification of cash inflows (sales) from investment in non-financial assets for the 2024/2025 fiscal year (summary).....	22
Table 5 Economic classification of the net acquisition of financial assets other than cash for the 2024/2025 fiscal year (summary).....	22
Table 6 Economic classification of the net incurrence of liabilities for the 2024/2025 fiscal year (summary).....	22
Annexure A Expenditure cash flows for operating activities and purchases of non-financial assets (economically classified) of the individual provincial governments for the 2023/2024 and 2024/2025 fiscal years	23
Annexure B Expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of the individual provincial governments for the 2023/2024 and 2024/2025 fiscal years	25
Annexure C Information on disaggregated tables is available on the Stats SA website	27
Analysis of revisions	28
Table 7 Total provincial government revenue: revision details.....	29
Explanatory notes	30
Glossary	38
Technical enquiries	41
General information	42

Key findings

The net change in the stock of cash from provincial revenue funds and donor funds amounted to a cash deficit of R3 797 million for the 2024/2025 fiscal year.

Provincial revenue funds refer to the votes of the provincial governments and fixed statutory appropriations. The revenue cash flows from operating activities amounted to R759 457 million and the expense cash flows amounted to R723 986 million, resulting in a net cash inflow from operating activities of R35 471 million for the 2024/2025 fiscal year ended 31 March 2025. The net cash outflow from transactions in non-financial assets amounted to R39 268 million for the 2024/2025 fiscal year. The cash deficit for 2024/2025 was R3 797 million. The total net change in the stock of cash for the provincial government also amounted to a net cash deficit of R3 797 million – see Table A on page 4.

The largest contributors to the total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of R763 435 million from the provincial revenue funds and donor funds for the 2024/2025 fiscal year were education (R323 697 million or 42,4%) and health (R255 069 million or 33,4%). The smallest contributors were economic affairs (R73 210 million or 9,6%), general public services (R38 149 million or 5,0%), social protection (R22 671 million or 3,0%), housing and community amenities (R22 567 million or 3,0%), recreation, culture and religion (R12 547 million or 1,6%), public order and safety (R10 540 million or 1,4%) and environmental protection (R4 986 million or 0,7%) – see Table C on page 10 and Figure 4 on page 11.

Revenue cash flows from operating activities, the expense cash flows for operating activities and net cash flows from investment in non-financial assets by economic classification

The revenue cash flows from operating activities increased by R25 004 million from R734 453 million in 2023/2024 to R759 457 million in 2024/2025. This was mainly due to an increase in grants received from national government.

The increase of R24 485 million in grants received from R706 345 million in 2023/2024 to R730 830 million in 2024/2025 was mainly due to increased grants received by the Gauteng, Western Cape and Eastern Cape provincial governments.

The increase of R1 750 million in taxes collected from R18 542 million in 2023/2024 to R20 292 million in 2024/2025 was mainly due to increased taxes collected by the Mpumalanga, Western Cape and Gauteng provincial governments.

The decrease of R1 231 million in other receipts received from R9 566 million in 2023/2024 to R8 335 million in 2024/2025 was mainly due to decreased other receipts received by the Gauteng, KwaZulu-Natal and North West provincial governments.

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 expense cash flows for operating activities increased by R19 306 million from R704 680 million in 2023/2024 to R723 986 million in 2024/2025. This was mainly due to an increase in compensation of employees.

The increase of R21 286 million in compensation of employees from R450 482 million in 2023/2024 to R471 768 million in 2024/2025 was mainly due to increased payments by the Gauteng, KwaZulu-Natal and Eastern Cape provincial governments.

The increase of R312 million in subsidies paid from R10 785 million in 2023/2024 to R11 097 million in 2024/2025 was mainly due to increased subsidy payments by the Gauteng, Western Cape and Mpumalanga provincial governments.

The increase of R163 million in grants paid from R18 937 million in 2023/2024 to R19 100 million in 2024/2025 was mainly due to increased transfer payments by the Limpopo, Western Cape and KwaZulu-Natal provincial governments.

The increase of R117 million in interest paid from R125 million in 2023/2024 to R242 million in 2024/2025 was mainly due to increased interest payments by the Eastern Cape, Northern Cape and KwaZulu-Natal provincial governments.

The increase of R70 million in social benefits from R2 538 million in 2023/2024 to R2 608 million in 2024/2025 was mainly due to increased payments for employer social benefits by the North West, Mpumalanga and Free State provincial governments.

The decrease of R2 514 million in purchases of goods and services from R186 384 million in 2023/2024 to R183 870 million in 2024/2025 was mainly due to decreased cash payments for goods and services by the KwaZulu-Natal, Gauteng and Northern Cape provincial governments.

The decrease of R128 million in other payments from R35 429 million in 2023/2024 to R35 301 million in 2024/2025 was mainly due to decreased other payments by the KwaZulu-Natal, Gauteng and Limpopo provincial governments.

The net cash outflow from investment in non-financial assets increased by R2 400 million from R36 868 million in 2023/2024 to R39 268 million in 2024/2025, mainly due to increased spending on non-financial assets by the Gauteng, Western Cape and KwaZulu-Natal provincial governments.

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

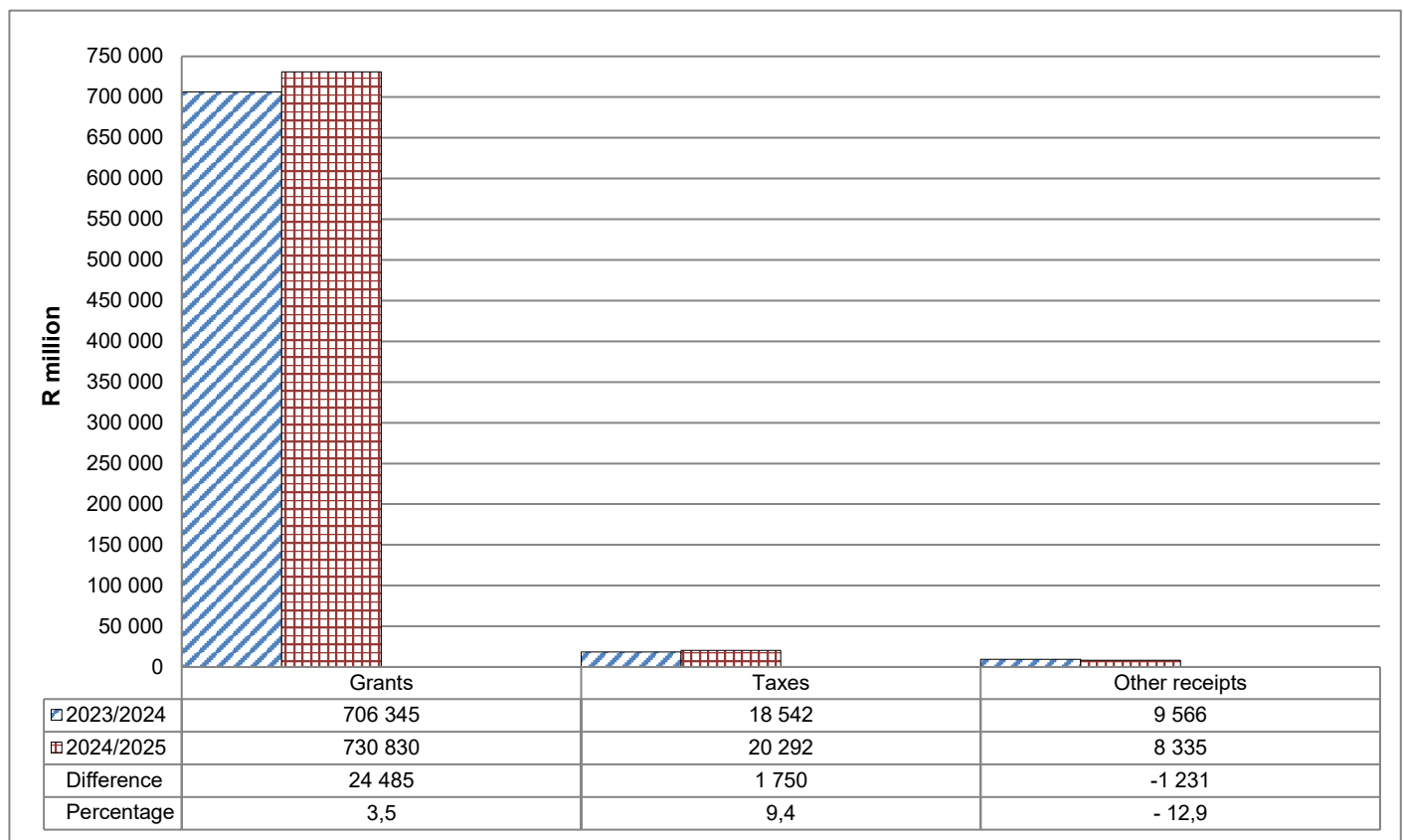
GFS 2014 code	Economic classification of sources and uses of cash	2023/2024 ²	2024/2025	Difference between 2023/2024 and 2024/2025
		R million		
	Cash flows from operating activities:			
	Revenue cash flows a	734 453	759 457	25 004
11	Taxes	18 542	20 292	1 750
12	Social contributions	0	0	0
13	Grants	706 345	730 830	24 485
14	Other receipts	9 566	8 335	-1 231
	Expense cash flows b	704 680	723 986	19 306
21	Compensation of employees	450 482	471 768	21 286
22	Purchases of goods and services	186 384	183 870	-2 514
24	Interest	125	242	117
25	Subsidies	10 785	11 097	312
26	Grants	18 937	19 100	163
27	Social benefits	2 538	2 608	70
28	Other payments	35 429	35 301	-128
	<i>Net cash flow from operating activities: inflow / (outflow)</i> <i>(a-b) = c</i>	<i>29 773</i>	<i>35 471</i>	<i>5 698</i>
	Cash flows from transactions in non-financial assets:			
	Net cash outflow from investment in non-financial assets³ d	36 868	39 268	2 400
611	Fixed assets	36 576	38 876	2 300
612	Inventories	0	0	0
613	Valuables	4	1	-3
614	Non-produced assets	288	391	103
	<i>Cash surplus / (deficit)</i> <i>(c-d) = e</i>	<i>-7 095</i>	<i>-3 797</i>	
	Cash flows from financing activities:			
	Net acquisition of financial assets other than cash: outflow / (inflow) f	0	0	
321	Domestic	0	0	
322	Foreign	0	0	
	Net incurrence of liabilities: cash inflow / (outflow) g	0	0	
331	Domestic	0	0	
332	Foreign	0	0	
	<i>Net cash flow from financing activities: inflow / (outflow)</i> <i>(g-f) = h</i>	<i>0</i>	<i>0</i>	
	Net change in the stock of cash (e+h) = i	-7 095	-3 797	

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 (R39 268 million) is equal to purchases of non-financial assets (R39 448 million) minus sales of non-financial assets (R181 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**

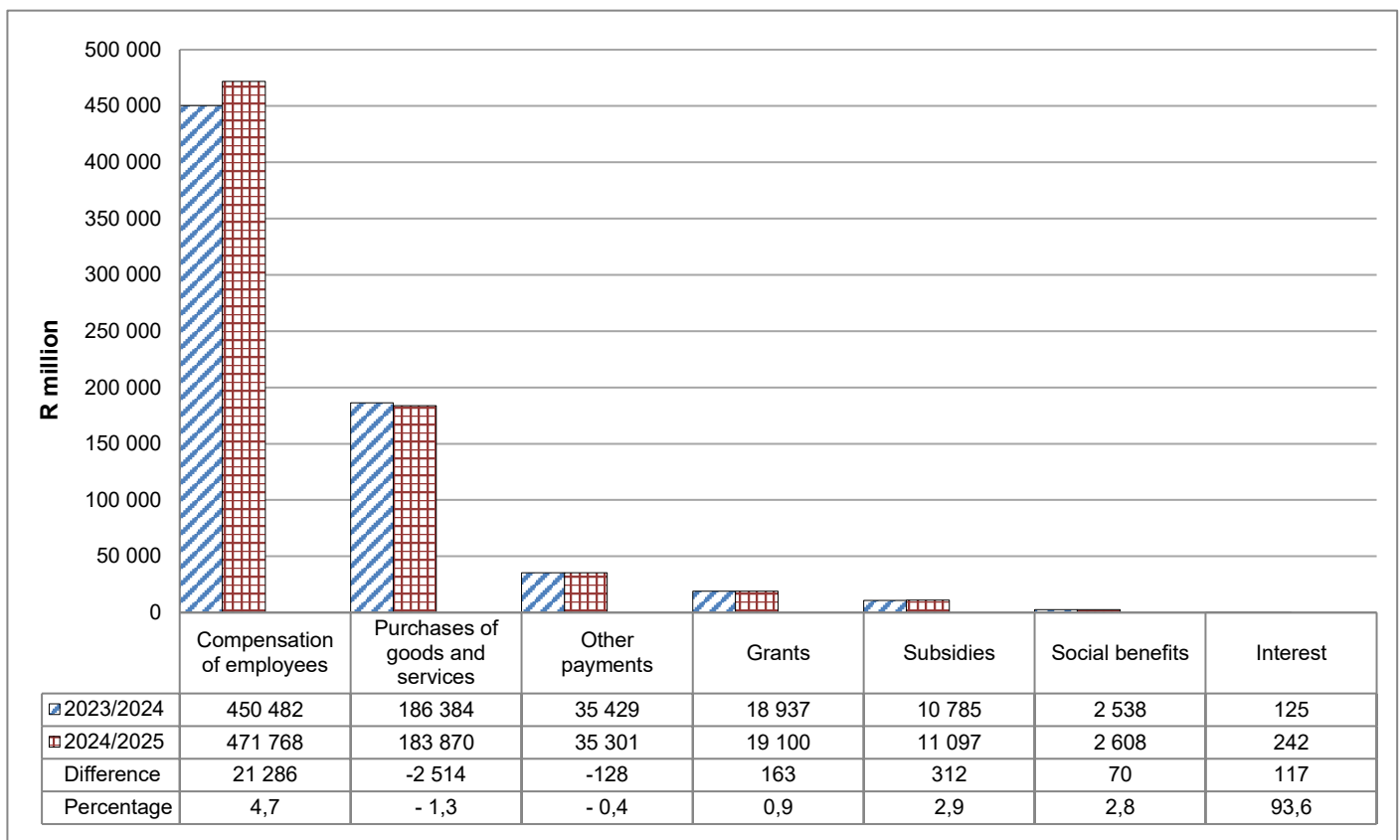


* Some of the figures have been revised since the previous publication.

** 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 (R730 830 million), followed by taxes (R20 292 million) and other receipts (R8 335 million).

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

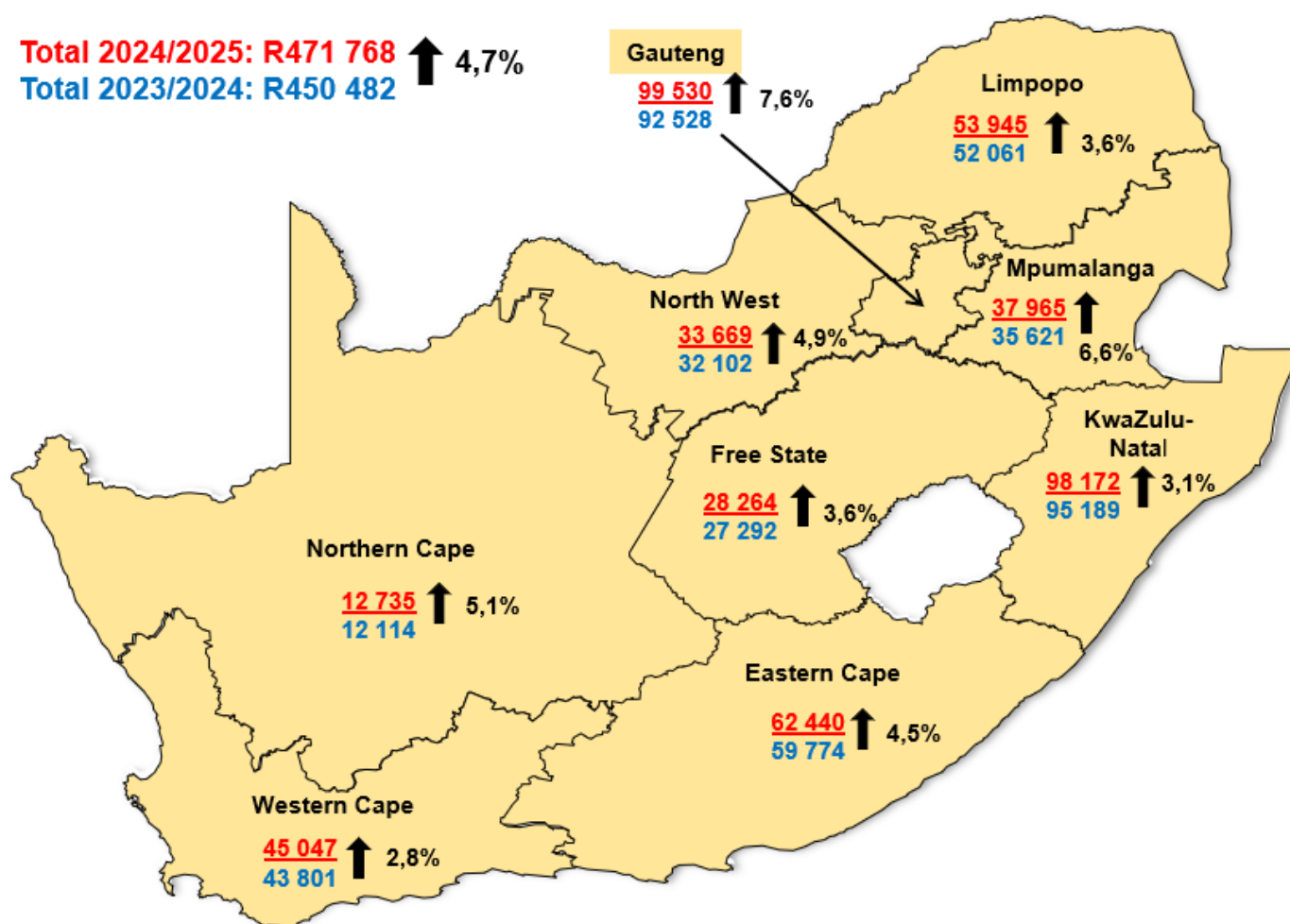


* Some of the figures have been revised since the previous publication.

** 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, compensation of employees accounted for the largest proportion of expense cash flows (R471 768 million), followed by purchases of goods and services (R183 870 million) and other payments (R35 301 million).

Figure 3 – Compensation of employees of the individual provincial governments for the 2023/2024* and 2024/2025 fiscal years (R million)**



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

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

The total provincial government expense cash flows on compensation of employees for the 2024/2025 fiscal year amounted to R471 768 million. Figure 3 shows that the Gauteng provincial government accounted for the largest proportion of the total (R99 530 million), followed by KwaZulu-Natal (R98 172 million) and Eastern Cape (R62 440 million). The Northern Cape provincial government accounted for the smallest proportion (R12 735 million) – see Annexure A on page 23.

The highest growth rates in expense cash flows on compensation of employees between 2023/2024 and 2024/2025 were reported for the Gauteng (7,6%), Mpumalanga (6,6%) and Northern Cape (5,1%) provincial governments. The lowest growth rates were reported for the KwaZulu-Natal (3,1%) and Western Cape (2,8%) provincial governments.

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	2023/2024²	2024/2025	Difference between 2023/2024 and 2024/2025
		R million		
61	Purchases of non-financial assets: (b+r+s+t) = a	37 069	39 448	2 379
611	Fixed assets: (c+d+i+q) = b	36 767	39 049	2 282
6111	Buildings and structures: c	27 780	29 636	1 856
61111	Dwellings	501	388	-113
61112	Buildings other than dwellings	16 472	17 544	1 072
61113	Other structures	10 808	11 705	897
61114	Land improvements	0	0	0
6112	Machinery and equipment: (e+f) = d	8 622	9 097	475
61121	Transport equipment e	3 204	3 079	-125
61122	Machinery and equipment other than transport equipment: (g+h) = f	5 418	6 018	600
611221	Information, computer and telecommunications equipment g	1 580	1 987	407
611222	Machinery and equipment not elsewhere classified: h	3 837	4 031	194
6112221	Office furniture (and domestic furniture)	198	224	26
6112222	Other machinery and equipment	3 639	3 807	168
6112223	Books	1	0	-1
6113	Other fixed assets: (j+k) = i	365	315	-50
61131	Cultivated biological resources: j	16	11	-5
611311	Animal resources yielding repeat products	16	11	-5
611312	Tree, crop, and plant resources yielding repeat products	0	0	0
61132	Intellectual property products: (l+m+n+o+p) = k	349	304	-45
611321	Research and development l	0	0	0
611322	Mineral exploration and evaluation m	0	0	0
611323	Computer software and databases: n	228	298	70
6113231	Computer software	228	298	70
6113232	Databases	0	0	0
611324	Entertainment, literary, and artistic originals o	0	0	0
611325	Other intellectual property products p	121	6	-115
6114	Weapons systems q	0	0	0
612	Inventories r	0	0	0
613	Valuables s	4	1	-3
614	Non-produced assets t	298	399	101

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 10. There are 10 main categories of functional classification of cash payments for operating activities and purchases of non-financial assets: general public services; defence; public order and safety; economic affairs; environmental protection; housing and community amenities; health; recreation, culture and religion; education; and social protection.

Total expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) from the provincial revenue funds and donor funds increased by R21 686 million from R741 749 million in 2023/2024 to R763 435 million in 2024/2025.

The increase of R9 511 million in cash payments for health from R245 558 million in 2023/2024 to R255 069 million in 2024/2025 was mainly due to increased spending on health by the Gauteng, Mpumalanga and Eastern Cape provincial governments.

The increase of R8 139 million in cash payments for education from R315 558 million in 2023/2024 to R323 697 million in 2024/2025 was mainly due to increased spending on education by the Gauteng, Mpumalanga and Eastern Cape provincial governments.

The increase of R2 041 million in cash payments for economic affairs from R71 169 million in 2023/2024 to R73 210 million in 2024/2025 was mainly due to increased spending on economic affairs by the Western Cape, Limpopo and Mpumalanga provincial governments.

The increase of R1 061 million in cash payments for social protection from R21 610 million in 2023/2024 to R22 671 million in 2024/2025 was mainly due to increased spending on social protection services by the Gauteng, Eastern Cape and KwaZulu-Natal provincial governments.

The increase of R577 million in cash payments for public order and safety from R9 963 million in 2023/2024 to R10 540 million in 2024/2025 was mainly due to increased spending on public order and safety services by the KwaZulu-Natal, Gauteng and Limpopo provincial governments.

The increase of R494 million in cash payments for general public services from R37 655 million in 2023/2024 to R38 149 million in 2024/2025 was mainly due to increased spending on general public services by the Eastern Cape, Limpopo and Free State provincial governments.

The increase of R223 million in cash payments for housing and community amenities from R22 344 million in 2023/2024 to R22 567 million in 2024/2025 was mainly due to increased spending on housing and community amenities by the North West, Free State and Mpumalanga provincial governments.

The decrease of R209 million in cash payments for environmental protection from R5 195 million in 2023/2024 to R4 986 million in 2024/2025 was mainly due to decreased spending on environmental protection by the Gauteng, Mpumalanga and KwaZulu-Natal provincial governments.

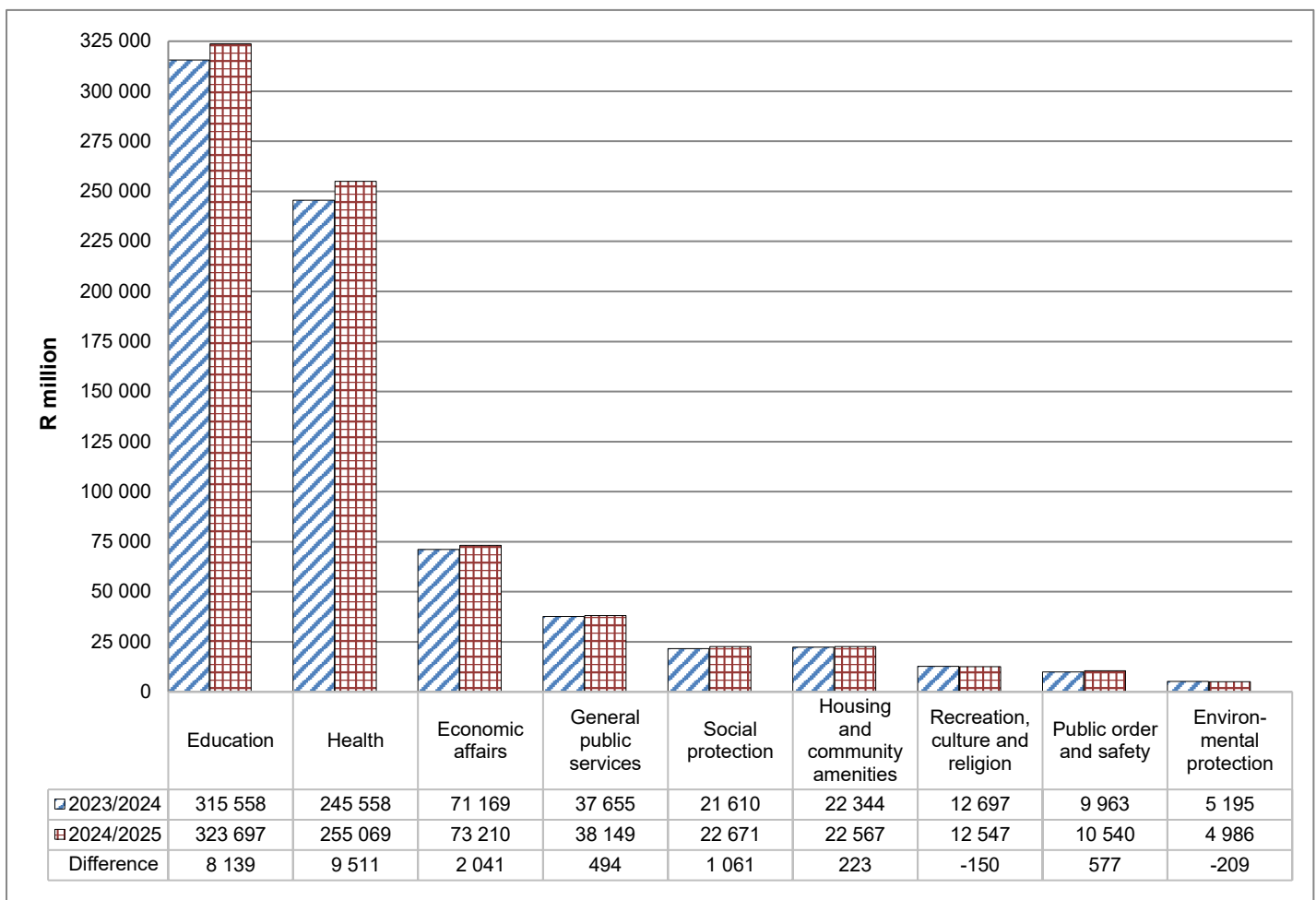
The decrease of R150 million in cash payments for recreation, culture and religion from R12 697 million in 2023/2024 to R12 547 million in 2024/2025 was mainly due to decreased spending on recreation, culture and religion by the KwaZulu-Natal and Northern Cape provincial governments.

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	37 655	38 149	494	5,0
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	10 932	11 697	765	1,5
7012	Foreign economic aid	0	0	0	0,0
7013	General services	26 302	26 113	-189	3,4
7014	Basic research	0	0	0	0,0
7015	R&D General public services	346	270	-76	0,0
7016	General public services n.e.c. ³	75	69	-6	0,0
7017	Public debt transactions (mainly interest)	0	0	0	0,0
7018	Transfers of a general character between different levels of government	0	0	0	0,0
702	Defence b	0	0	0	0,0
703	Public order and safety c	9 963	10 540	577	1,4
7031	Police services	9 918	10 492	574	1,4
7032	Fire protection services	0	0	0	0,0
7033	Law courts	0	0	0	0,0
7034	Prisons	0	0	0	0,0
7035	R&D Public order and safety	45	48	3	0,0
7036	Public order and safety n.e.c.	0	0	0	0,0
704	Economic affairs d	71 169	73 210	2 041	9,6
7041	General economic, commercial and labour affairs	6 667	6 173	-494	0,8
7042	Agriculture, forestry, fishing and hunting	10 832	11 171	339	1,5
7043	Fuel and energy	0	30	30	0,0
7044	Mining, manufacturing and construction	133	150	17	0,0
7045	Transport	50 120	52 120	2 000	6,8
7046	Communications	0	0	0	0,0
7047	Other industries	2 067	2 242	175	0,3
7048	R&D Economic affairs	1 351	1 325	-26	0,2
7049	Economic affairs n.e.c.	0	0	0	0,0
705	Environmental protection e	5 195	4 986	-209	0,7
706	Housing and community amenities f	22 344	22 567	223	3,0
707	Health g	245 558	255 069	9 511	33,4
708	Recreation, culture and religion h	12 697	12 547	-150	1,6
709	Education i	315 558	323 697	8 139	42,4
710	Social protection j	21 610	22 671	1 061	3,0
70	Total provincial government expenditure cash flows for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j) k	741 749	763 435	21 686	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 of non-financial assets for the 2023/2024* and 2024/2025 fiscal years**

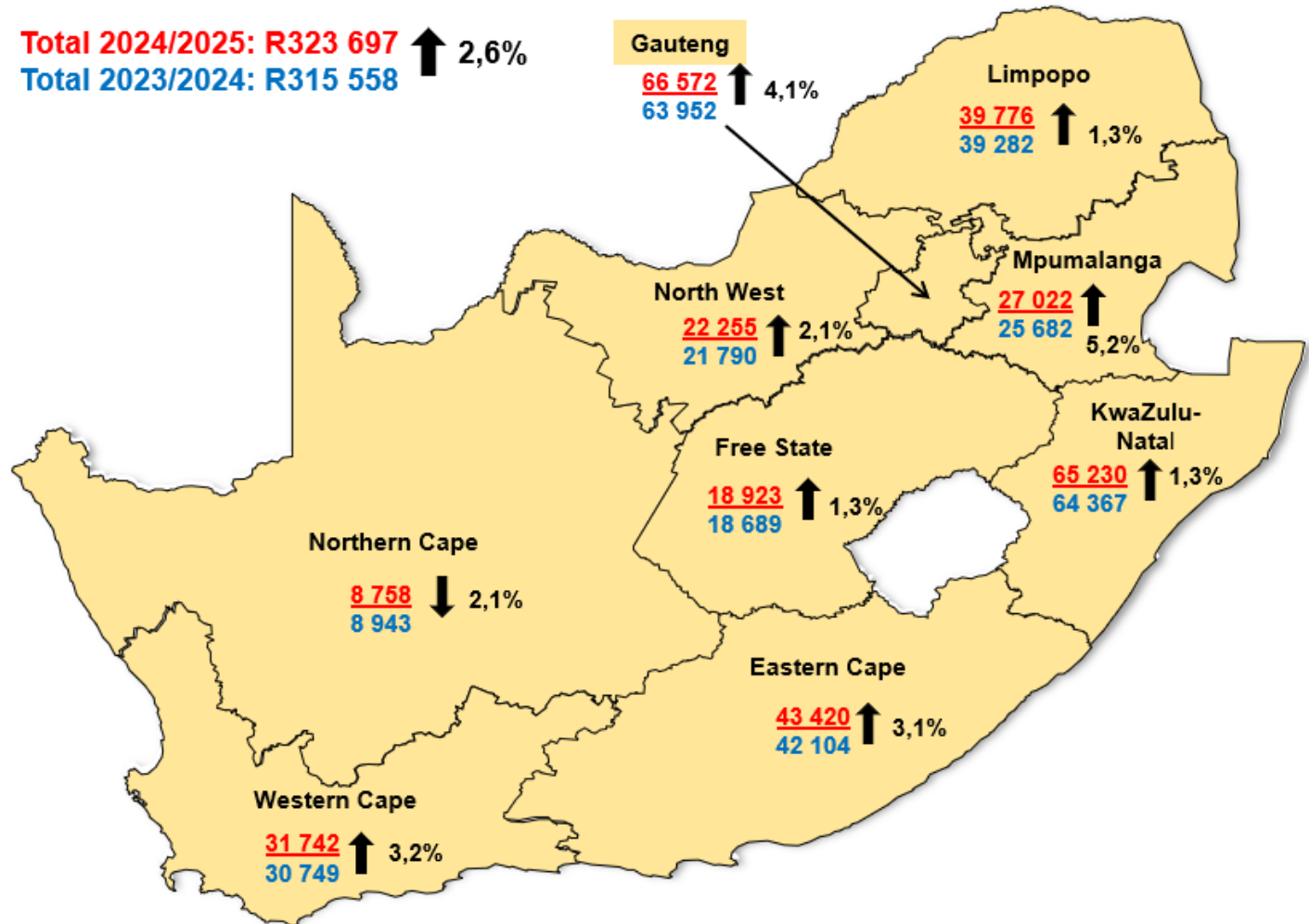


* Some of the figures have been revised since the previous publication.

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

Figure 4 shows that the largest proportion of provincial government spending according to functional classification for the 2024/2025 fiscal year was on education (R323 697 million), followed by health (R255 069 million) and economic affairs (R73 210 million). Environmental protection had the smallest proportion (R4 986 million).

Figure 5 – Spending on education by the individual provincial governments for the 2023/2024* and 2024/2025 fiscal years (R million) **



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

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

The provincial government expenditure on education for the 2024/2025 fiscal year was R323 697 million. Figure 5 shows that the Gauteng provincial government was the largest contributor (R66 572 million), followed by KwaZulu-Natal (R65 230 million) and Eastern Cape (R43 420 million). The Northern Cape provincial government was the smallest contributor (R8 758 million) – see Annexure B on page 25.

The highest growth rates in expenditure on education between 2023/2024 and 2024/2025 were reported for the Mpumalanga (5,2%), Gauteng (4,1%) and Western Cape (3,2%) provincial governments. A negative growth rate was reported for the Northern Cape provincial government (-2,1%).


 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	759 457
11	Taxes	20 292
12	Social contributions	0
13	Grants	730 830
14	Other receipts	8 335

* 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							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							
70	GENERAL GOVERNMENT SERVICES	471 768	183 870	242	11 097	19 100	2 608	35 301	723 986
701	GENERAL PUBLIC SERVICES	16 851	13 847	97	0	340	127	4 997	36 258
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	7 643	3 174	29	0	184	43	347	11 421
7012	Foreign economic aid	0	0	0	0	0	0	0	0
7013	General services	9 208	10 402	68	0	87	83	4 650	24 499
7014	Basic research	0	0	0	0	0	0	0	0
7015	R&D General public services	0	270	0	0	0	0	0	270
7016	General public services n.e.c.	0	0	0	0	69	0	0	69
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	0	0	0	0	0	0	0	0
7021	Military defence	0	0	0	0	0	0	0	0
7022	Civil defence	0	0	0	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0	0	0	0
7025	Defence n.e.c.	0	0	0	0	0	0	0	0
703	PUBLIC ORDER AND SAFETY	6 105	3 326	0	0	393	47	49	9 920
7031	Police services	6 073	3 311	0	0	393	47	49	9 872
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	0	0	0	0	0	0	0	0
7034	Prisons	0	0	0	0	0	0	0	0
7035	R&D Public order and safety	32	15	0	0	0	0	0	48
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	13 878	22 265	3	9 353	11 758	179	1 930	59 366
7041	General economic, commercial and labour affairs	1 172	664	0	4	3 240	7	796	5 882
7042	Agriculture, forestry, fishing and hunting	5 754	3 197	1	0	367	88	681	10 087
7043	Fuel and energy	0	0	0	0	0	0	30	30
7044	Mining, manufacturing and construction	0	0	0	0	150	0	0	150
7045	Transport	6 147	17 731	2	9 349	6 001	80	413	39 723
7046	Communication	0	0	0	0	0	0	0	0
7047	Other industries	170	134	0	0	1 913	1	7	2 226
7048	R&D Economic affairs	635	540	0	0	85	4	3	1 267
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	2 014	905	0	0	1 850	18	46	4 833
7051	Waste management	87	17	0	0	2	1	1	107
7052	Waste water management	0	0	0	0	0	0	0	0
7053	Pollution abatement	64	14	0	0	0	0	0	79
7054	Protection of biodiversity and landscape	1 854	840	0	0	1 768	17	45	4 525
7055	R&D Environmental protection	8	34	0	0	80	0	0	122
7056	Environmental protection n.e.c.	0	0	0	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	2 926	1 946	4	0	605	24	16 522	22 027
7061	Housing development	2 283	1 249	4	0	367	18	16 479	20 400
7062	Community development	578	628	0	0	238	6	3	1 452
7063	Water supply	0	0	0	0	0	0	0	0
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	65	70	0	0	0	1	39	175
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							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							
707	HEALTH	162 063	77 484	133	0	1 643	646	3 137	245 105
7071	Medical products, appliances, and equipment	111	75	0	0	40	1	0	227
7072	Outpatient services	7 193	2 565	4	0	0	18	32	9 812
7073	Hospital services	103 278	41 748	80	0	0	399	1 434	146 939
7074	Public health services	50 287	31 173	48	0	1 398	225	1 661	84 792
7075	R&D Health	0	25	0	0	0	0	0	25
7076	Health n.e.c.	1 194	1 896	0	0	205	4	10	3 308
708	RECREATION, CULTURE AND RELIGION	4 772	3 103	0	0	1 913	46	1 968	11 802
7081	Recreational and sporting services	700	702	0	0	573	7	293	2 275
7082	Cultural services	4 061	2 364	0	0	1 297	38	513	8 274
7083	Broadcasting and publishing services	0	0	0	0	40	0	0	40
7084	Religious and other community services	11	22	0	0	3	0	1 161	1 197
7085	R&D Recreation, culture and religion	0	15	0	0	0	0	0	15
7086	Recreation, culture and religion n.e.c.	0	0	0	0	0	0	0	0
709	EDUCATION	250 857	56 853	5	1 744	559	1 466	1 126	312 610
7091	Pre-primary and primary education	123 887	17 698	0	1 068	0	671	55	143 379
7092	Secondary education	94 387	13 558	1	676	0	524	38	109 183
7093	Post-secondary non-tertiary education	4 152	678	4	0	0	16	134	4 984
7094	Tertiary education	0	67	0	0	41	0	0	108
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	77	0	0	61	0	0	138
7098	Education n.e.c.	28 432	24 775	1	0	458	254	899	54 818

* 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	12 304	4 140	0	0	39	56	5 527	22 066
7101	Sickness and disability	377	142	0	0	0	1	514	1 033
7102	Old age	554	154	0	0	0	1	907	1 616
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	3 911	654	0	0	0	21	1 984	6 570
7105	Unemployment	0	0	0	0	15	0	0	15
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	2 091	509	0	0	0	2	986	3 590
7108	R&D Social protection	332	75	0	0	0	1	0	409
7109	Social protection n.e.c.	5 039	2 606	0	0	24	29	1 135	8 833

* 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	39 049	0	1	399	39 448
701	GENERAL PUBLIC SERVICES	1 889	0	0	2	1 891
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	276	0	0	0	276
7012	Foreign economic aid	0	0	0	0	0
7013	General services	1 612	0	0	2	1 615
7014	Basic research	0	0	0	0	0
7015	R&D General public services	0	0	0	0	0
7016	General public services n.e.c.	0	0	0	0	0
7017	Public debt transactions	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0
702	DEFENCE	0	0	0	0	0
7021	Military defence	0	0	0	0	0
7022	Civil defence	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0
7025	Defence n.e.c.	0	0	0	0	0
703	PUBLIC ORDER AND SAFETY	620	0	0	0	620
7031	Police services	620	0	0	0	620
7032	Fire protection services	0	0	0	0	0
7033	Law courts	0	0	0	0	0
7034	Prisons	0	0	0	0	0
7035	R&D Public order and safety	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)

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	13 844	0	0	0	13 844
7041	General economic, commercial and labour affairs	290	0	0	0	290
7042	Agriculture, forestry, fishing and hunting	1 084	0	0	0	1 084
7043	Fuel and energy	0	0	0	0	0
7044	Mining, manufacturing and construction	0	0	0	0	0
7045	Transport	12 396	0	0	0	12 396
7046	Communication	0	0	0	0	0
7047	Other industries	16	0	0	0	16
7048	R&D Economic affairs	58	0	0	0	58
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	153	0	0	0	153
7051	Waste management	2	0	0	0	2
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	2	0	0	0	2
7054	Protection of biodiversity and landscape	148	0	0	0	148
7055	R&D Environmental protection	0	0	0	0	0
7056	Environmental protection n.e.c.	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	143	0	0	397	540
7061	Housing development	73	0	0	397	470
7062	Community development	69	0	0	0	69
7063	Water supply	0	0	0	0	0
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	1	0	0	0	1
7066	Housing and community amenities n.e.c.	0	0	0	0	0

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

Table 3 – Economic and functional classification of cash outflows (purchases) from investment in non-financial assets for the 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	9 964	0	0	0	9 964
7071	Medical products, appliances, and equipment	3	0	0	0	3
7072	Outpatient services	1 338	0	0	0	1 338
7073	Hospital services	5 613	0	0	0	5 613
7074	Public health services	2 601	0	0	0	2 601
7075	R&D Health	0	0	0	0	0
7076	Health n.e.c.	409	0	0	0	409
708	RECREATION, CULTURE AND RELIGION	745	0	1	0	745
7081	Recreational and sporting services	70	0	0	0	70
7082	Cultural services	674	0	1	0	675
7083	Broadcasting and publishing services	0	0	0	0	0
7084	Religious and other community services	0	0	0	0	0
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	0	0	0	0	0
709	EDUCATION	11 087	0	0	0	11 087
7091	Pre-primary and primary education	634	0	0	0	634
7092	Secondary education	876	0	0	0	876
7093	Post-secondary non-tertiary education	40	0	0	0	40
7094	Tertiary education	0	0	0	0	0
7095	Education not definable by level	0	0	0	0	0
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	0	0	0	0	0
7098	Education n.e.c.	9 538	0	0	0	9 538

* 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				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R million				
710	SOCIAL PROTECTION	605	0	0	0	605
7101	Sickness and disability	5	0	0	0	5
7102	Old age	39	0	0	0	39
7103	Survivors	0	0	0	0	0
7104	Family and children	95	0	0	0	95
7105	Unemployment	0	0	0	0	0
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	67	0	0	0	67
7108	R&D Social protection	6	0	0	0	6
7109	Social protection n.e.c.	393	0	0	0	393

* 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	181
311	Fixed assets	173
312	Inventories	0
313	Valuables	0
314	Non-produced assets	8

* 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	0
321	Domestic	0
322	Foreign	0

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

Table 6 – Economic classification of the net incurrence of liabilities for the 2024/2025* fiscal year (summary)

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

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

Annexure A – Expenditure cash flows for operating activities and purchases of non-financial assets (economically classified) of the individual provincial governments for the 2023/2024 and 2024/2025 fiscal years¹

GFS 2014 code	Economic classification by province	2023/2024 ²	2024/2025	Difference between 2023/2024 and 2024/2025	% change between 2023/2024 and 2024/2025
		R million			
21	Total compensation of employees	450 482	471 768	21 286	4,7
	Eastern Cape	59 774	62 440	2 666	4,5
	Free State	27 292	28 264	972	3,6
	Gauteng	92 528	99 530	7 002	7,6
	KwaZulu-Natal	95 189	98 172	2 983	3,1
	Limpopo	52 061	53 945	1 884	3,6
	Mpumalanga	35 621	37 965	2 344	6,6
	North West	32 102	33 669	1 567	4,9
	Northern Cape	12 114	12 735	621	5,1
	Western Cape	43 801	45 047	1 246	2,8
22	Total purchases of goods and services	186 384	183 870	-2 514	-1,3
	Eastern Cape	21 452	21 768	316	1,5
	Free State	10 702	10 910	208	1,9
	Gauteng	43 240	41 957	-1 283	-3,0
	KwaZulu-Natal	36 578	34 651	-1 927	-5,3
	Limpopo	18 251	17 748	-503	-2,8
	Mpumalanga	14 639	15 272	633	4,3
	North West	12 511	12 523	12	0,1
	Northern Cape	6 699	6 145	-554	-8,3
	Western Cape	22 313	22 896	583	2,6
24	Total interest	125	242	117	93,6
	Eastern Cape	22	142	120	545,5
	Free State	9	8	-1	-11,1
	Gauteng	32	25	-7	-21,9
	KwaZulu-Natal	6	8	2	33,3
	Limpopo	0	0	0	-
	Mpumalanga	17	16	-1	-5,9
	North West	12	5	-7	-58,3
	Northern Cape	25	37	12	48,0
	Western Cape	1	1	0	0,0
25	Total subsidies	10 785	11 097	312	2,9
	Eastern Cape	698	666	-32	-4,6
	Free State	442	460	18	4,1
	Gauteng	3 879	4 312	433	11,2
	KwaZulu-Natal	1 583	1 566	-17	-1,1
	Limpopo	974	945	-29	-3,0
	Mpumalanga	805	849	44	5,5
	North West	980	850	-130	-13,3
	Northern Cape	94	66	-28	-29,8
	Western Cape	1 330	1 384	54	4,1
26	Total grants	18 937	19 100	163	0,9
	Eastern Cape	2 381	2 077	-304	-12,8
	Free State	256	236	-20	-7,8
	Gauteng	5 271	4 947	-324	-6,1
	KwaZulu-Natal	3 486	3 558	72	2,1
	Limpopo	3 393	4 048	655	19,3
	Mpumalanga	707	693	-14	-2,0
	North West	656	715	59	9,0
	Northern Cape	200	160	-40	-20,0
	Western Cape	2 588	2 665	77	3,0

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.

Annexure A – Expenditure cash flows for operating activities and purchases of non-financial assets (economically classified) of the individual provincial governments for the 2023/2024 and 2024/2025 fiscal years¹ (concluded)

GFS 2014 code	Economic classification by province	2023/2024 ²	2024/2025	Difference between 2023/2024 and 2024/2025	% change between 2023/2024 and 2024/2025
		R million			
27	Total social benefits	2 538	2 608	70	2,8
	Eastern Cape	568	581	13	2,3
	Free State	115	130	15	13,0
	Gauteng	337	329	-8	-2,4
	KwaZulu-Natal	434	440	6	1,4
	Limpopo	458	458	0	0,0
	Mpumalanga	211	225	14	6,6
	North West	163	178	15	9,2
	Northern Cape	52	56	4	7,7
	Western Cape	199	212	13	6,5
28	Total other payments	35 429	35 301	-128	-0,4
	Eastern Cape	3 725	3 793	68	1,8
	Free State	2 282	2 501	219	9,6
	Gauteng	9 216	9 043	-173	-1,9
	KwaZulu-Natal	6 333	5 841	-492	-7,8
	Limpopo	2 439	2 271	-168	-6,9
	Mpumalanga	2 763	2 870	107	3,9
	North West	2 638	2 841	203	7,7
	Northern Cape	1 128	1 091	-37	-3,3
	Western Cape	4 905	5 050	145	3,0
61	Total purchases of non-financial assets	37 069	39 448	2 379	6,4
	Eastern Cape	3 443	3 705	262	7,6
	Free State	1 792	1 660	-132	-7,4
	Gauteng	5 800	6 932	1 132	19,5
	KwaZulu-Natal	7 323	7 681	358	4,9
	Limpopo	3 294	3 275	-19	-0,6
	Mpumalanga	4 855	4 736	-119	-2,5
	North West	3 142	3 150	8	0,3
	Northern Cape	1 460	1 295	-165	-11,3
	Western Cape	5 961	7 015	1 054	17,7
	Total provincial government expenditure	741 749	763 435	21 686	2,9
	Eastern Cape	92 062	95 173	3 111	3,4
	Free State	42 891	44 169	1 278	3,0
	Gauteng	160 303	167 073	6 770	4,2
	KwaZulu-Natal	150 932	151 918	986	0,7
	Limpopo	80 870	82 691	1 821	2,3
	Mpumalanga	59 617	62 625	3 008	5,0
	North West	52 203	53 931	1 728	3,3
	Northern Cape	21 773	21 585	-188	-0,9
	Western Cape	81 097	84 270	3 173	3,9

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.

Annexure B – Expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of the individual provincial governments for the 2023/2024 and 2024/2025 fiscal years¹

GFS 2014 code	Functional classification by province	2023/2024 ²	2024/2025	Difference between 2023/2024 and 2024/2025	% change between 2023/2024 and 2024/2025
		R million			
701	Total general public services	37 655	38 149	494	1,3
	Eastern Cape	5 450	5 807	357	6,6
	Free State	3 306	3 442	136	4,1
	Gauteng	8 166	7 863	-303	-3,7
	KwaZulu-Natal	4 601	4 667	66	1,4
	Limpopo	2 851	3 055	204	7,2
	Mpumalanga	3 173	3 133	-40	-1,3
	North West	3 220	3 305	85	2,6
	Northern Cape	1 590	1 547	-43	-2,7
	Western Cape	5 297	5 330	33	0,6
703	Total public order and safety	9 963	10 540	577	5,8
	Eastern Cape	622	682	60	9,6
	Free State	510	536	26	5,1
	Gauteng	2 367	2 481	114	4,8
	KwaZulu-Natal	1 397	1 605	208	14,9
	Limpopo	1 354	1 439	85	6,3
	Mpumalanga	1 623	1 612	-11	-0,7
	North West	750	787	37	4,9
	Northern Cape	219	221	2	0,9
	Western Cape	1 121	1 177	56	5,0
704	Total economic affairs	71 169	73 210	2 041	2,9
	Eastern Cape	7 955	7 895	-60	-0,8
	Free State	3 922	4 057	135	3,4
	Gauteng	12 016	12 003	-13	-0,1
	KwaZulu-Natal	16 041	16 082	41	0,3
	Limpopo	7 386	8 164	778	10,5
	Mpumalanga	7 100	7 265	165	2,3
	North West	5 650	5 647	-3	-0,1
	Northern Cape	2 744	2 775	31	1,1
	Western Cape	8 353	9 322	969	11,6
705	Total environmental protection	5 195	4 986	-209	-4,0
	Eastern Cape	531	568	37	7,0
	Free State	337	349	12	3,6
	Gauteng	630	504	-126	-20,0
	KwaZulu-Natal	1 491	1 452	-39	-2,6
	Limpopo	675	679	4	0,6
	Mpumalanga	293	185	-108	-36,9
	North West	523	507	-16	-3,1
	Northern Cape	132	127	-5	-3,8
	Western Cape	584	616	32	5,5
706	Total housing and community amenities	22 344	22 567	223	1,0
	Eastern Cape	2 491	2 568	77	3,1
	Free State	1 192	1 328	136	11,4
	Gauteng	6 049	5 813	-236	-3,9
	KwaZulu-Natal	4 526	4 229	-297	-6,6
	Limpopo	1 761	1 663	-98	-5,6
	Mpumalanga	1 702	1 835	133	7,8
	North West	1 827	2 207	380	20,8
	Northern Cape	538	570	32	5,9
	Western Cape	2 257	2 355	98	4,3

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.

Annexure B – Expenditure cash flows for operating activities and purchases of non-financial assets (functionally classified) of the individual provincial governments for the 2023/2024 and 2024/2025 fiscal years¹ (concluded)

GFS 2014 code	Functional classification by province	2023/2024 ²	2024/2025	Difference between 2023/2024 and 2024/2025	% change between 2023/2024 and 2024/2025
		R million			
707	Total health	245 558	255 069	9 511	3,9
	Eastern Cape	28 282	29 422	1 140	4,0
	Free State	12 756	13 294	538	4,2
	Gauteng	60 646	64 646	4 000	6,6
	KwaZulu-Natal	51 619	52 433	814	1,6
	Limpopo	24 049	24 204	155	0,6
	Mpumalanga	17 176	18 476	1 300	7,6
	North West	15 647	16 288	641	4,1
	Northern Cape	6 088	6 084	-4	-0,1
	Western Cape	29 294	30 222	928	3,2
708	Total recreation, culture and religion	12 697	12 547	-150	-1,2
	Eastern Cape	1 750	1 828	78	4,5
	Free State	955	960	5	0,5
	Gauteng	1 333	1 422	89	6,7
	KwaZulu-Natal	3 528	2 754	-774	-21,9
	Limpopo	1 489	1 669	180	12,1
	Mpumalanga	1 113	1 298	185	16,6
	North West	1 051	1 100	49	4,7
	Northern Cape	578	575	-3	-0,5
	Western Cape	900	941	41	4,6
709	Total education	315 558	323 697	8 139	2,6
	Eastern Cape	42 104	43 420	1 316	3,1
	Free State	18 689	18 923	234	1,3
	Gauteng	63 952	66 572	2 620	4,1
	KwaZulu-Natal	64 367	65 230	863	1,3
	Limpopo	39 282	39 776	494	1,3
	Mpumalanga	25 682	27 022	1 340	5,2
	North West	21 790	22 255	465	2,1
	Northern Cape	8 943	8 758	-185	-2,1
	Western Cape	30 749	31 742	993	3,2
710	Total social protection	21 610	22 671	1 061	4,9
	Eastern Cape	2 877	2 984	107	3,7
	Free State	1 224	1 280	56	4,6
	Gauteng	5 143	5 770	627	12,2
	KwaZulu-Natal	3 361	3 466	105	3,1
	Limpopo	2 022	2 043	21	1,0
	Mpumalanga	1 755	1 800	45	2,6
	North West	1 746	1 834	88	5,0
	Northern Cape	940	927	-13	-1,4
	Western Cape	2 542	2 566	24	0,9
	Total provincial government expenditure	741 749	763 435	21 686	2,9
	Eastern Cape	92 062	95 173	3 111	3,4
	Free State	42 891	44 169	1 278	3,0
	Gauteng	160 303	167 073	6 770	4,2
	KwaZulu-Natal	150 932	151 918	986	0,7
	Limpopo	80 870	82 691	1 821	2,3
	Mpumalanga	59 617	62 625	3 008	5,0
	North West	52 203	53 931	1 728	3,3
	Northern Cape	21 773	21 585	-188	-0,9
	Western Cape	81 097	84 270	3 173	3,9

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.

Annexure C: Information on disaggregated tables is available on the Stats SA website: <http://www.statssa.gov.za/?s=P9121&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 provincial government* survey are published approximately 18 months after the end of the financial year. For example, preliminary estimates for the 2023/2024 financial year were published in September 2025. The preliminary estimates are revised due to updated administrative and audited information received from provincial 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 provincial 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 6 below shows the preliminary and revised total provincial 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 6 – Total provincial government revenue: preliminary and revised estimates

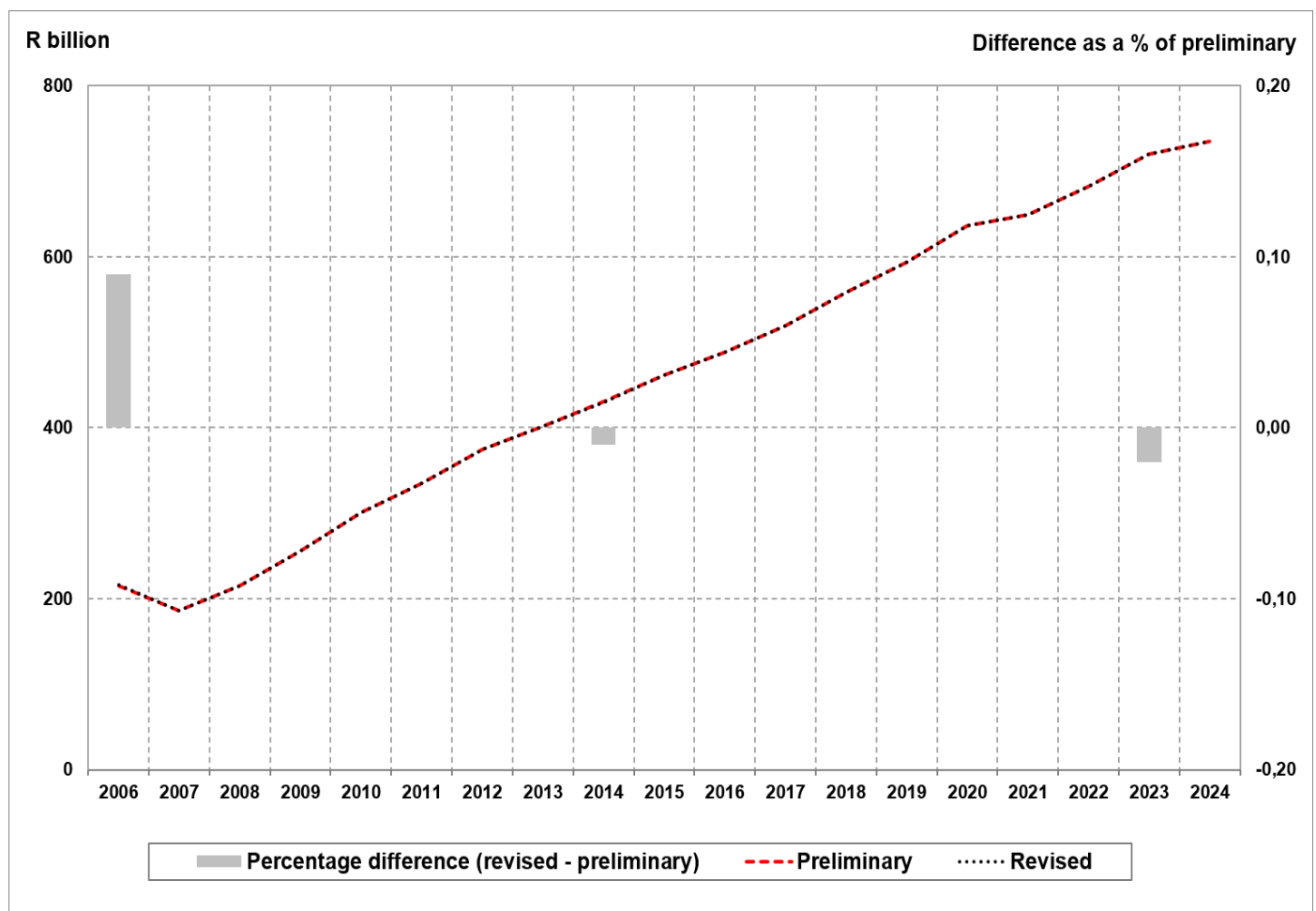
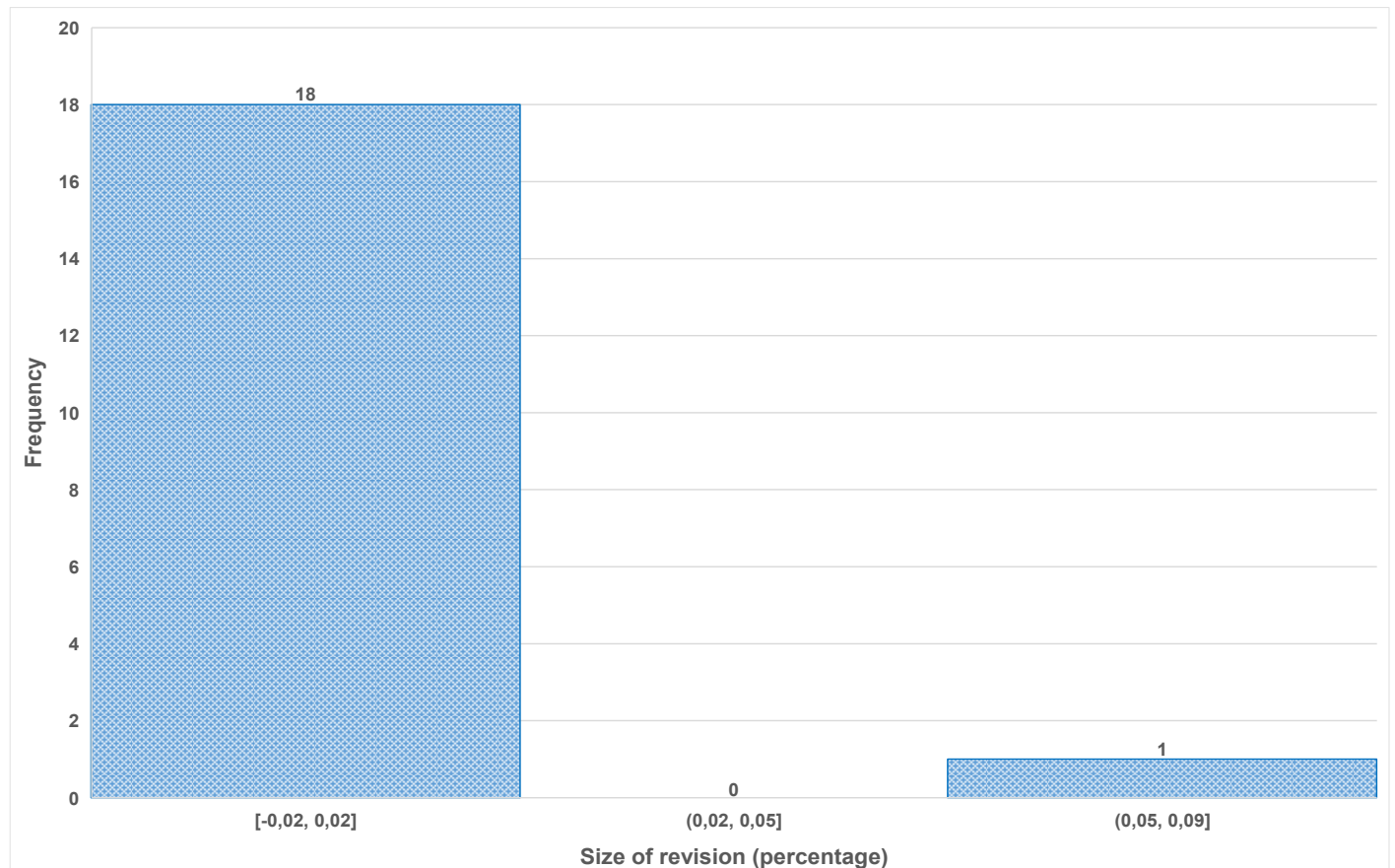


Table 7 – Total provincial government revenue: revision details

Description	Value / outcome	Comment
Mean revision	0,00%	This represents the average of the revisions.
Mean absolute revision	0,01%	Average of the revisions, based on the absolute value of each revision (positive revisions and negatives do not cancel each other).
Largest upward revision	0,09%	The preliminary 2005/2006 estimate was revised from R215 348 million up to R215 542 million, representing a 0,09% revision.
Largest downward revision	-0,02%	The preliminary 2022/2023 estimate was revised from R719 772 million down to R719 653 million, representing a -0,02% revision.
Range for all revisions	-0,02% to 0,09%	
Range within which 80% of the revisions lie	-0,01% to 0,00%	This may be regarded as the normal range for revisions, with revisions outside this range considered outliers.
Number of upward revisions	3 or 15,8% of total observations	
Number of downward revisions	8 or 42,1% of total observations	
Number of zero revisions	8 or 42,1% of total observations	
Standard deviation of revisions	0,02%	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 -0,02% and 0,02%; the higher the percentage, the lower the dispersion around the mean revision – see Figure 7.

Figure 7 shows the revisions in terms of a histogram. There were 18 revisions between -0,02% and 0,02% ($-0,02\% \leq \text{revision} \leq 0,02\%$).

Figure 7 – Total provincial government revenue: histogram of revisions

Explanatory notes

Introduction

This statistical release includes economic and functional classifications of the sources and uses of cash from the provincial revenue fund and donor funds for the 2024/2025 fiscal year based on the GFSM 2014 methodology. The provincial revenue fund refers to the votes of the provincial government departments as well as fixed statutory appropriations and standing appropriations. Donor funds consist mainly of donations from foreign governments and international organisations.

Disaggregated data

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

Methodology

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

GFS Manual (2014)

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

Scope of the financial statistics of provincial government

The cash payment transactions of the following provincial governments (2024/2025 reporting departments) have been classified economically and functionally:

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

These nine provinces comprised 120 departments for the 2024/2025 fiscal year.

Eastern Cape (14 departments)

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

Free State (13 departments)

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

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

Gauteng (15 departments)

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

KwaZulu-Natal (14 departments)

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

Limpopo (12 departments)

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

Mpumalanga (13 departments)

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

North West (13 departments)

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

Northern Cape (12 departments)

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

Western Cape (14 departments)

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

119) Social Development
120) The Premier

Classifications

Economic and functional classifications

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

Economic classification

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

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

- **Revenue cash flows**

Taxes
Social contributions
Grants
Other receipts

- **Expense cash flows**

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

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

Fixed assets
Inventories
Valuables
Non-produced assets

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

Fixed assets
Inventories
Valuables
Non-produced assets

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

Domestic
Foreign

- **Net incurrence of liabilities**

Domestic
Foreign

Functional classification

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

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

- **General public services**

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

- **Defence**

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

- **Public order and safety**

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

- **Economic affairs**

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

- **Environmental protection**

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

- **Housing and community amenities**

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

- **Health**

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

- **Recreation, culture and religion**

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

- **Education**

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

- **Social protection**

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

**Individual and
collective
services**

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

**Subsidies on
products and
subsidies on
production**

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

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). The scope for 2023/2024 and 2024/2025 was unchanged at 120.
Imputation	There were no imputations for the 2024/2025 information.
The Public Sector Classification Committee (PSCC)	The Public Sector Classification Committee (PSCC) consists of the South African Reserve Bank (SARB), the National Treasury (NT) and Statistics South Africa (Stats SA). The purpose of the PSCC is to coordinate the economic institutional classification of the public-sector units and subsectors for purposes of reporting to national and international stakeholders. The classification lists are made public by the SARB to inform stakeholders of the scope of the public sector and sub-sectors. Currently, the PSCC is classifying the public-sector institutions for the 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	Revised figures are mainly due to improved classification of data and additional information becoming available after the initial publications. Figures for 2024/2025 are preliminary and subject to revision.
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

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

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

Symbols and abbreviations

GFSM	Government Finance Statistics Manual, 2014
IMF	International Monetary Fund
n.e.c.	Not elsewhere classified
NPIs	Non-Profit Institutions
NT	National Treasury
PSCC	Public Sector Classification Committee
R&D	Research and Development
SA	South Africa
SARB	South African Reserve Bank
SNA	System of National Accounts
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 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 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 sphere's responsibility is outlined in the Constitution. The governments of each sphere have a political and administrative arm. The powers of the national government are circumscribed by the national constitution.
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.

Technical enquiries**Elizabeth Makhafola**

Telephone number: (012) 310 8977
Email: ElizabethMa@statssa.gov.za

Costa Doukas

Telephone number: (012) 310 8628
Email: CostaD@statssa.gov.za

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.

Stats SA has copyright on this publication. Users may apply the information as they wish, provided that they acknowledge Stats SA as the source of the basic data wherever they process, apply, utilise, publish or distribute the data; and also that they specify that the relevant application and analysis (where applicable) result from their own processing of the data.

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:

National Library of South Africa, Pretoria Division
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 provincial government for 2025/2026	September 2027
---	----------------

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

General enquiries

User information services	Telephone number: (012) 310 8600 Email: info@statssa.gov.za
---------------------------	---

Postal address	Private Bag X44, Pretoria, 0001
----------------	---------------------------------

Produced by Stats SA