MEDIUM TERM BUDGET POLICY STATEMENT

2026

ADJUSTED ESTIMATES OF NATIONAL EXPENDITURE



national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

A NATION THAT WORKS FOR ALL

2030 NDP

Adjusted Estimates of National Expenditure

2026

National Treasury

Republic of South Africa

RP: 325/2026
ISBN: 978-0-621-52417-8

The 2026 Adjusted Estimates of National Expenditure is compiled with the latest available information from departmental and other sources. Some of this information is unaudited or subject to revision.

Published by National Treasury

For more information, contact:

Communications Directorate
National Treasury
Private Bag X115
Pretoria
0001
South Africa
Tel: +27 12 315 5944
E-mail: media@treasury.gov.za

This publication is also available on www.treasury.gov.za

Contents

Introduction		i
Information contained in each chapter		xxi
1	The Presidency	1
2	Parliament	7
3	Cooperative Governance	9
4	Government Communication and Information System	19
5	Home Affairs	27
6	International Relations and Cooperation	37
7	National School of Government	45
8	National Treasury	49
9	Planning, Monitoring and Evaluation	65
10	Electricity and Energy	73
11	Public Service and Administration	83
	*Centre for Public Service Innovation**	*93*
12	Public Service Commission	99
13	Public Works and Infrastructure	105
14	Statistics South Africa	115
15	Traditional Affairs	129
16	Basic Education	135
17	Higher Education	149
18	Health	165
19	Social Development	177
20	Women, Youth and Persons with Disabilities	187
21	Civilian Secretariat for the Police Service	195
22	Correctional Services	201
	*Judicial Inspectorate for Correctional Services**	*209*
23	Defence	215
24	Independent Police Investigative Directorate	229
25	Justice and Constitutional Development	235
26	Military Veterans	249
27	Office of the Chief Justice	257
28	Police	265
29	Agriculture	275
30	Communications and Digital Technologies	291
31	Employment and Labour	303
32	Forestry, Fisheries and the Environment	315
33	Human Settlements	335
34	Mineral and Petroleum Resources	345
35	Science, Technology and Innovation	353
36	Small Business Development	363
37	Sport, Arts and Culture	373
38	Tourism	385
39	Trade, Industry and Competition	391
40	Transport	405
41	Water and Sanitation	419
42	Land Reform and Rural Development	429

** These are government components within votes.*

Introduction

The budget process timeline

February: The Minister of Finance tables the Budget and Appropriation Bill in the National Assembly.

April: Start of national government's financial year.

April to September: Departments incur expenditure; requests are made for adjustments such as rollovers, unforeseeable and unavoidable expenditure, virements and other adjustments.

October: The Minister of Finance tables the adjustments budget and the Adjustments Appropriation Bill in the National Assembly.

The budget process

The annual budget announces government spending for the next three years: the medium-term expenditure framework (MTEF) period. Through an accompanying Appropriation Bill, the executive seeks Parliament's approval and the adoption of its spending plans for the upcoming financial year. Amounts allocated for the first year of the new MTEF period are then appropriated from the National Revenue Fund in terms of the Appropriation Act, once assented to by the President of South Africa. Allocations made in the Appropriation Act are shown by vote. A vote specifies the total amount appropriated per department. The Estimates of National Expenditure (ENE) details the planned spending of all national government votes over the MTEF period.

The budget also provides for contingencies that, among other things, accommodate expenditure related to unforeseeable circumstances and/or rollovers from the previous financial year. It may contain provisional allocations not appropriated that may be assigned to votes in the adjustments budget process or later in the financial year.

The adjustments budget process

The adjustments budget process provides an opportunity to make permissible revisions to the main budget during a financial year in response to changes that have affected planned government spending. The adjusted estimates, accompanied by an Adjustments Appropriation Bill, are tabled in the National Assembly by the Minister of Finance. The adjustments budget may allocate amounts that were provided for as contingencies in the main budget and additional amounts that have been approved for different types of spending. The permissible adjustments are reflected as part of the adjusted appropriation, which includes the amounts initially allocated in the Appropriation Act (2026) and the Adjustments Appropriation Bill. A Division of Revenue Amendment Bill is also tabled, which sets out how the adjustments affect the Division of Revenue Act (2026).

The Adjusted Estimates of National Expenditure (AENE) details the revisions to spending plans for the first year of the MTEF period: the current financial year. It also includes revised spending and departmental revenue projections for the current financial year, any revisions to performance projections emanating from downward or upward adjustments, and technical financial amendments tabled in the AENE.

The 2026 Adjustments Budget includes adjustments in the budget process supported by relevant legislation. It makes provision for:

- **Appropriation of funds for expenditure announced by the minister during the tabling of the annual budget:** In certain instances, expenditure to be allocated for a specific purpose will be announced by the Minister of Finance during the tabling of the budget or an adjustments budget, with the details of the annual allocations to be decided later. This usually happens when plans have not been finalised in time to decide on the details of the expenditure and the specific amount.

- **Unforeseeable and unavoidable expenditure:** Expenditure that could not be anticipated when finalising estimates of expenditure. National Treasury regulations[1] specify that the following may not be regarded as unforeseeable and unavoidable expenditure: spending that, although known when finalising estimates of expenditure, could not be accommodated in the allocations at the time; spending increases due to tariff adjustments and price increases; and spending to extend existing services or create new services that are not unforeseeable and unavoidable.
- **Virements:** The use of unspent funds from amounts appropriated under one main division[2] (programme) to defray excess expenditure under another main division within the same vote. Legislation[3] and National Treasury regulations[4] set the parameters in which virements may take place.
- **Rollovers:** Unspent funds from the previous financial year may be rolled over to the current year when activities planned to be completed by the end of the previous year had not been completed but are close to completion. As per National Treasury regulations[5], funding for compensation of employees may not be rolled over, a maximum of 5 per cent of a vote's budget for goods and services may be rolled over, funding for transfers and subsidies may not be rolled over for any purpose other than for which the funds were originally allocated, and unspent funds on payments for capital assets may be rolled over only to finalise projects or for the acquisition of assets already in progress. National Treasury Instruction Note 2 of 2026/27[6] further outlines considerations by the Minister of Finance when deciding on requests for rollovers.
- **Self-financing expenditure:** Spending financed from revenue derived from a vote's specific activities, which is paid into the National Revenue Fund. If self-financing expenditure is approved by the Minister of Finance, these funds are allocated to the vote.
- **Shifts between votes[7, 8]:** The use of unspent funds in a vote to defray increased expenditure in another vote. Such shifts may include functions shifted to another vote or institution in terms of legislation and/or following the reassignment of responsibility for the functions. The associated assets (including personnel) and liabilities also need to be shifted. The Minister of Finance may also approve that unspent funds in an amount appropriated for a vote be shifted to another vote if there are insufficient funds to defray the excess expenditure of that vote.
- **Shifts within votes:** The use of unspent funds to defray increased expenditure within a main division of a vote by shifting funds between different segments (subprogrammes and economic classifications) of the main division. Shifts may include the reallocation of funds incorrectly allocated in the ENE process. Legislation[9] and National Treasury regulations[10] set the parameters in which shifts may take place.
- **Declared unspent funds:** Unspent amounts that will not be spent in the current financial year, explicitly indicated as a reduction to the vote's allocation.
- **Expenditure of an exceptional nature:** The Minister of Finance may approve expenditure in terms of section 6 of the Appropriation Act (2026) if it cannot reasonably be delayed and such expenditure is of an exceptional nature, which, if not approved, is likely to cause serious prejudice to the public interest. The minister must subsequently report the spending to Parliament and the Auditor-General of South Africa.
- **Gifts, donations and sponsorships[9]:** Cash amounts exceeding R100 000 per beneficiary are included in the Adjustments Appropriation Bill.
- **Direct charges against the National Revenue Fund:** An amount spent in terms of section 213(2)b of the Constitution, other than appropriation legislation, and that is not budgeted for in any programme in a particular vote and is not included in any appropriation act. These amounts are shown as separate items, such as spending on debt-service costs, the provincial equitable share and payments to the National Revenue Fund.

[1] Section 6.6.
[2] "Main division" refers to a budget programme within a vote. It is the formal term used in the Public Finance Management Act (1999) and appropriation acts. The term "programme" is used in this publication because it is commonly used in practice.
[3] Section 43 of the Public Finance Management Act (1999) and section 5 of the Appropriation Act (2026).
[4] Section 6.3.
[5] Section 6.4.
[6] Paragraphs 3.1 and 3.2 of National Treasury Instruction Note No.2 of 2026/2027.
[7] Sections 33 and 42 of the Public Finance Management Act (1999).
[8] Section 5(4)(b) of the Appropriation Act (2026).
[9] Section 43 of the Public Finance Management Act (1999) and section 5 of the Appropriation Act (2026).
[10] Section 6.3.
[9] National Treasury Regulation 21.

Special appropriation for 2026/27

The Special Appropriation Bill was introduced in Parliament on 21 October 2026. The bill appropriates R6.901 billion for the requirements of Parliament, Home Affairs, National Treasury and Defence for 2026/27 to address other in-year spending needs.

Parliament's special appropriation is to support the completion of its rebuilding project, including the refurbishment of the remaining floors at 90 Plein Street, Cape Town; and to strengthen its oversight responsibilities, including public participation processes and building capacity for parliamentary committees. The special appropriation in the Department of Home Affairs is intended to support the strengthening of the Border Management Authority's border control and law enforcement functions, including at ports of entry. The special appropriation to National Treasury will be transferred to the South African Revenue Service to strengthen its capacity, especially in terms of tax compliance and coverage, customs revenue and data capability. The special appropriation to the Department of Defence is for providing health care services to retired members through the Regular Force Medical Continuation Fund.

The 2026 Adjustments Budget

Additional allocations are made mainly for unforeseeable and unavoidable expenditure, self-financing expenditure, expenditure announced during the tabling of the 2026 Budget (including provisional allocations), rollovers, expenditure of exceptional nature and direct charges against the National Revenue Fund. Shifting of funds also occurs within and between departments. Reductions to allocations are made to departments that have declared unspent funds.

Approximately R6.2 billion is allocated as unforeseeable and unavoidable expenditure for the reconstruction and rehabilitation of public infrastructure, including schools, clinics/hospitals and farming infrastructure, damaged by floods. An amount of R857.9 million is allocated for the reconstruction and rehabilitation of national road infrastructure damaged by floods. The Department of Home Affairs is allocated R304.6 million for the mass repatriations and deportations of undocumented foreign nationals.

As announced during the tabling of the 2026 Budget, R823.2 million is allocated for the deployment of the army through Operation Prosper to work with the South African Police Service to fight illegal mining and gangsterism in various provinces, while R516.1 million is allocated for judicial commissions of inquiry. An amount of R2.1 billion in estimated revenue, generated from the issuing of identity documents and passports by the Department of Home Affairs and reimbursements from the Southern African Development Community and the United Nations to the Department of Defence, is allocated as self-financing expenditure.

Amounts of R560.7 million for temporary residential units (Department of Human Settlements), R183 million for foot-and-mouth disease vaccines (Department of Agriculture), R160.5 million for expanded public works programme projects (Department of Forestry, Fisheries and the Environment) and R74.5 million for the early childhood development resource package (Department of Basic Education) are rolled over from 2025/26. Amounts of R650 million to the Department of International Relations and Cooperation for South Africa's interim chairship of Southern African Development Community and a budget shortfall resulting from foreign exchange rate fluctuations, and R136.8 million to the Department of Correctional Services for rehabilitating flood-damaged correctional centres are allocated as expenditure of exceptional nature.

An amount of R8.597 billion has been allocated to fund the early retirement and voluntary exit programmes, of which R6.38 billion is for provinces and R2.217 billion is for national departments.

Contingencies are increased to R30 billion, of which R20 billion is for provisional allocations for critical infrastructure projects through the budget facility for infrastructure, and R10 billion for environmental disaster response and other emergencies. Amounts in the contingencies will be allocated, if necessary, before the end of 2026/27.

Summary of adjustments for 2026/27

Adjustments to vote appropriations amount to an increase of R10.622 782 billion, of which:

• Appropriation of funds for expenditure announced by the minister during the tabling of the annual budget	R	3 548.651 million
• Unforeseeable and unavoidable expenditure	R	6 203.338 million
• Rollovers	R	1 905.867 million
• Self-financing expenditure	R	4 296.938 million
• Declared unspent funds (reductions to vote allocations)	(R	6 118.773 million)
• Expenditure of an exceptional nature	R	786.761 million

Adjustments to estimates of direct charges against the National Revenue Fund amount to R16.873 448 billion, more than anticipated at the time of the main budget, of which:

• Members' remuneration	R	32.512 million
• Debt-service costs	R	9 029.237 million
• Provincial equitable share	R	6 380.170 million
• National Revenue Fund payments	R	1 383.854 million
• Public sector-related pension, post-retirement medical and other benefits in terms of statutory and collective agreement obligations	R	245.638 million
• Skills levy and sector education and training authorities (less than anticipated)	(R	286.792 million)
• Judges' salaries	R	88.829 million

These adjustments are offset against contingencies, which comprise R1.322 billion in provisional allocations not appropriated and the R5 billion contingency reserve set aside in the 2026 Budget. The revised budget framework also makes provision for an estimated R2.067 billion in projected underspending at the national government level and R1.5 billion in local government repayments to the National Revenue Fund.

As detailed in Table 1, the total adjustments expenditure estimate for 2026/27 increases by R47.599 billion, from a budgeted R2 383.253 billion to a revised R2 430.852 billion. Including the special appropriation amount of R6.901 billion, total estimated expenditure for 2026/27 is R2 437.752 billion.

Summary tables

Table 1: 2026/27 Adjusted National Budget

Table 2: Adjusted appropriations per vote and adjusted estimates of direct charges against the National Revenue Fund

Table 2.1: Adjusted appropriations per economic classification

Table 3: Appropriation of funds for expenditure announced by the minister during the tabling of the annual budget

Table 4: Unforeseeable and unavoidable expenditure

Table 5: Rollovers

Table 6: Self-financing expenditure

Table 7: Shifting of funds between votes

Table 8: Expenditure of an exceptional nature

Table 9: Declared unspent funds and projected underspending

Table 10: Expenditure outcome for 2025/26 and mid-year expenditure for 2026/27

Table 11: Departmental receipts per vote

Table 11.1: Departmental receipts per economic classification

Table 1: 2026/27 Adjusted National Budget

R thousand	Appropriation (ENE)	Special appropriation	Adjustments appropriation (AENE)	Adjusted appropriation
Appropriation by vote	**1 214 088 031**		**10 622 782**	**1 224 710 813**
Unforeseeable and unavoidable expenditure			6 203 338	
Expenditure announced during the 2026 Budget			3 548 651	
Rollovers			1 905 867	
Expenditure of an exceptional nature			786 761	
Self-financing expenditure			4 296 938	
Declared unspent funds			(6 118 773)	
Direct charges against the National Revenue Fund	**1 162 834 547**		**16 873 448**	**1 179 707 995**
Of which:				
Members' remuneration	542 712		32 512	575 224
Debt-service costs	432 448 720		9 029 237	441 477 957
Provincial equitable share:	670 322 736		6 380 170	676 702 906
Early retirement: Provinces			*6 380 170*	*6 380 170*
National Revenue Fund payments	1 485 000		1 383 854	2 868 854
Public-sector-related pension, post-retirement medical and other benefits in terms of statutory and collective agreement obligations	8 541 453		245 638	8 787 091
Skills levy and sector education and training authorities	27 657 285		(286 792)	27 370 493
Judges' salaries	1 392 913		88 829	1 481 742
Subtotal	**2 376 922 578**		**27 496 230**	**2 404 418 808**
Provisional allocations not appropriated	1 322 155		18 677 845	20 000 000
Provisional allocation for early retirement programme	*1 322 155*		*(1 322 155)*	
Provisional allocation for infrastructure projects			*20 000 000*	
Contingency reserve	5 008 033		4 991 967	10 000 000
Contingency reserve: Budget 2026	*5 008 033*		*(5 008 033)*	
Additions to contingency reserve			*10 000 000*	
National government projected underspending	–		(2 067 196)	(2 067 196)
Local government repayment to the National Revenue Fund	–		(1 500 000)	(1 500 000)
Total adjustments expenditure estimate	**2 383 252 766**		**47 598 846**	**2 430 851 612**
Special Appropriation Bill (2026)	**–**	**6 900 670**	**–**	**6 900 670**
Total estimated expenditure	**2 383 252 766**	**6 900 670**	**47 598 846**	**2 437 752 282**
Main budget revenue	2 082 003 100	–	54 130 943	2 136 134 043
Tax revenue	2 126 961 603	–	17 085 782	2 144 047 385
Non-tax revenue	33 449 192	–	37 045 161	70 494 354
Less: Estimate of Southern Africa Customs Union payments	(78 407 695)	–	–	(78 407 695)
Budget balance	**(301 249 666)**	**(6 900 670)**	**6 532 097**	**(301 618 239)**

Table 2: Adjusted appropriations per vote and adjusted estimates of direct charges against the National Revenue Fund

Vote number and title		2026/27									
				Adjustments appropriation							
R thousand		Appropriation	Special Appropriation	Expenditure announced in the budget	Unforeseeable /Unavoidable	Roll-overs	Self-financing	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation	Value of virements and shifts
1	The Presidency	808 308	–	–	–	7 800	–	10 088	17 888	826 196	13 324
2	Parliament[2]	2 801 898	918 073	–	–	–	–	766 387	766 387	4 486 358	–
3	Cooperative Governance	135 009 908	–	–	3 537 167	147 981	–	8 396	3 693 544	138 703 452	18 600
4	Government Communication and Information System	803 246	–	1 428	–	–	–	35 338	36 766	840 012	365
5	Home Affairs	13 766 407	1 247 413	–	304 633	11 864	2 109 198	15 518	2 441 213	17 455 033	7 759
6	International Relations and Cooperation	7 227 132	–	–	–	–	123 200	670 295	793 495	8 020 627	124 000
7	National School of Government	240 153	–	–	–	2 978	–	–	2 978	243 131	–
8	National Treasury	37 952 196	4 455 184	–	–	–	–	257 670	257 670	42 665 050	661 568
9	Planning, Monitoring and Evaluation	532 989	–	–	–	–	–	(3 147)	(3 147)	529 842	1 393
10	Electricity and Energy	6 061 240	–	–	–	7 706	–	(200 000)	(192 294)	5 868 946	30 006
11	Public Service and Administration	596 722	–	–	–	–	–	4 351	4 351	601 073	3 820
12	Public Service Commission	353 805	–	–	–	–	–	3 450	3 450	357 255	13 000
13	Public Works and Infrastructure	7 835 537	–	18 232	–	–	–	38 067	56 299	7 891 836	114 410
14	Statistics South Africa	2 983 547	–	31 302	–	20 131	–	–	51 433	3 034 980	37 801
15	Traditional Affairs	342 812	–	–	–	–	–	–	–	342 812	–
16	Basic Education	38 225 907	–	–	343 121	82 800	–	(735 000)	(309 079)	37 916 828	49 405
17	Higher Education	121 571 333	–	130 320	–	–	–	(306 000)	(175 680)	121 395 653	242 718
18	Health	66 910 191	–	–	275 000	166 369	–	133 980	575 349	67 485 540	90 721
19	Social Development	302 405 045	–	104 123	–	–	–	(3 000 000)	(2 895 877)	299 509 168	885
20	Women, Youth and Persons with Disabilities	2 243 141	–	–	–	2 445	–	816	3 261	2 246 402	3 707
21	Civilian Secretariat for the Police Service	181 365	–	–	–	–	–	–	–	181 365	493
22	Correctional Services	30 939 608	–	770 560	–	–	1 142	136 761	908 463	31 848 071	2 300
23	Defence	57 605 718	280 000	823 154	–	439 078	2 019 698	570 102	3 852 032	61 737 750	292 000
24	Independent Police Investigative Directorate	447 127	–	–	–	–	–	2 514	2 514	449 641	9 493
25	Justice and Constitutional Development	23 571 831	–	726 863	44 005	–	–	31 262	802 130	24 373 961	700 872
26	Military Veterans	912 754	–	–	–	–	–	–	–	912 754	60 052
27	Office of the Chief Justice	2 006 578	–	176 338	–	11 409	–	–	187 747	2 194 325	1 272
28	Police	127 072 520	–	612 927	–	–	–	–	612 927	127 685 447	1 041 000
29	Agriculture	7 841 867	–	–	242 000	185 934	–	–	427 934	8 269 801	84 723
30	Communications and Digital Technologies	2 549 022	–	2 668	–	43 095	–	480 000	525 763	3 074 785	40 238
31	Employment and Labour	4 578 160	–	77 436	–	–	–	–	77 436	4 655 596	59 059
32	Forestry, Fisheries and the Environment	9 127 384	–	–	–	194 401	–	–	194 401	9 321 785	30 114
33	Human Settlements	26 972 158	–	–	–	560 656	–	(1 147 664)	(587 008)	26 385 150	21 139

Table 2: Adjusted appropriations per vote and adjusted estimates of direct charges against the National Revenue Fund (continued)

Vote number and title	2026/27									
			Adjustments appropriation							
R thousand	Appropriation	Special Appropriation	Expenditure announced in the budget	Unforeseeable /Unavoidable	Roll-overs	Self-financing	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation	Value of Virements and shifts
34 Mineral and Petroleum Resources	2 856 893	–	–	–	–	–	–	–	2 856 893	6 821
35 Science, Technology and Innovation	10 439 595	–	–	–	–	–	156 217	156 217	10 595 812	93 400
36 Small Business Development	3 036 485	–	–	–	–	–	477	477	3 036 962	73 897
37 Sport, Arts and Culture	6 617 256	–	–	–	–	–	–	–	6 617 256	104 325
38 Tourism	2 540 551	–	–	–	–	–	8 110	8 110	2 548 661	–
39 Trade, Industry and Competition	11 698 533	–	–	–	–	43 700	–	43 700	11 742 233	103 106
40 Transport	102 108 869	–	–	1 457 412	21 220	–	(2 850 000)	(1 371 368)	100 737 501	3 951
41 Water and Sanitation	21 957 072	–	73 300	–	–	–	(420 000)	(346 700)	21 610 372	102 267
42 Land Reform and Rural Development	10 355 168	–	–	–	–	–	–	–	10 355 168	434 219
Total appropriation by vote	**1 214 088 031**	**6 900 670**	**3 548 651**	**6 203 338**	**1 905 867**	**4 296 938**	**(5 332 012)**	**10 622 782**	**1 231 611 483**	**4 678 223**

1. Other adjustments include the shifting of funds between votes, the shifting of funds within a vote following a function shift, declared unspent funds, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature in terms of section 6(1)(b) of the Appropriation Act (2026).

2. Amendments to Parliament's budget are determined independently of the national government's budget processes in accordance with the Financial Management of Parliament and Provincial Legislatures Act (2009), as amended.

Table 2: Adjusted appropriations per vote and adjusted estimates of direct charges against the National Revenue Fund

	2026/27								
			Adjustments appropriation						
R thousand	Appropriation	Special Appropriation	Expenditure announced in the budget	Unforeseeable /Unavoidable	Roll-overs	Self-financing	Other Adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Plus:									
Total direct charges against the National Revenue Fund	**1 162 834 547**	**–**	**–**	**–**	**–**	**–**	**16 873 448**	**16 873 448**	**1 179 707 995**
President and deputy president salaries (The Presidency)	8 490	–	–	–	–	–	–	–	8 490
Members remuneration (Parliament)	542 712	–	–	–	–	–	32 512	32 512	575 224
Debt-service costs (National Treasury)	432 448 720	–	–	–	–	–	9 029 237	9 029 237	441 477 957
Provincial equitable share (National Treasury)	670 322 736	–	–	–	–	–	6 380 170	6 380 170	676 702 906
General fuel levy sharing with metropolitan municipalities (National Treasury)	17 530 026	–	–	–	–	–	–	–	17 530 026
National Revenue Fund payments (National Treasury)	1 485 000	–	–	–	–	–	1 383 854	1 383 854	2 868 854
Auditor-General of South Africa (National Treasury)	139 768	–	–	–	–	–	–	–	139 768
Public-sector-related pension, post-retirement medical and other benefits in terms of statutory and collective agreement obligations (National Treasury)	8 541 453	–	–	–	–	–	245 638	245 638	8 787 091
Skills levy and sector education and training authorities (Higher Education)	27 657 285	–	–	–	–	–	(286 792)	(286 792)	27 370 493
Magistrates' salaries (Justice and Constitutional Development)	2 751 174	–	–	–	–	–	–	–	2 751 174
Judges' salaries (Office of the Chief Justice)	1 392 913	–	–	–	–	–	88 829	88 829	1 481 742
International Oil Pollution Compensation Fund (Transport)	14 270	–	–	–	–	–	–	–	14 270
Subtotal	**2 376 922 578**	**6 900 670**	**3 548 651**	**6 203 338**	**1 905 867**	**4 296 938**	**11 541 436**	**27 496 230**	**2 411 319 478**
Provisional allocations not appropriated	1 322 155	–	–	–	–	–	(1 322 155)	(1 322 155)	–
Provisional allocation for infrastructure projects	–	–	–	–	–	–	20 000 000	20 000 000	20 000 000
Contingency reserve	5 008 033	–	–	–	–	–	4 991 967	4 991 967	10 000 000
National government projected underspending	–	–	–	–	–	–	(2 067 196)	(2 067 196)	(2 067 196)
Local government repayment to the National Revenue Fund	–	–	–	–	–	–	(1 500 000)	(1 500 000)	(1 500 000)
Total estimated expenditure	**2 383 252 766**	**6 900 670**	**3 548 651**	**6 203 338**	**1 905 867**	**4 296 938**	**31 644 052**	**47 598 846**	**2 437 752 282**

1. Other adjustments include the shifting of funds between votes, the shifting of funds within a vote following a function shift, declared unspent funds, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature in terms of section 6(1)(b) of the Appropriation Act (2026).

Table 2.1: Adjusted appropriations per economic classification

Economic classification	2026/27								
			Adjustments appropriation						
R thousand	Appropriation	Special appropriation	Expenditure announced in the budget	Unforeseeable /Unavoidable	Roll-overs	Self-financing	Other Adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Current payments									
Compensation of employees	229 134 042	–	390 037	–	–	–	351 089	(1 946 524)	227 187 518
Goods and services	84 518 034	918 073	1 018 867	336 773	664 141	3 571 608	839 805	7 490 780	92 926 887
Interest and rent on land	432 801 786	–	–	–	–	–	9 029 237	9 022 470	441 824 256
Total current payments	**746 453 862**	**918 073**	**1 408 904**	**336 773**	**664 141**	**3 571 608**	**10 220 131**	**14 566 726**	**761 938 661**
Transfers and subsidies									
Provinces and municipalities	992 984 075	–	–	4 996 800	–	–	3 916 170	9 006 964	1 001 991 039
Departmental agencies and accounts	189 279 185	5 702 597	121 449	869 765	–	505 988	(2 374 152)	(760 033)	194 221 749
Higher education institutions	55 634 820	–	–	–	–	–	(306 000)	(311 238)	55 323 582
Foreign governments and international organisations	3 397 901	–	–	–	–	–	(153 359)	(123 588)	3 274 313
Public corporations and private enterprises	53 654 774	–	–	–	–	–	(570 000)	(713 717)	52 941 057
Non-profit institutions	3 264 936	–	–	–	–	–	–	(28 994)	3 235 942
Households	310 790 840	280 000	1 922 845	–	439 078	1 142	(2 070 711)	635 786	311 706 626
Total transfers and subsidies	**1 609 006 531**	**5 982 597**	**2 044 294**	**5 866 565**	**439 078**	**507 130**	**(1 558 052)**	**7 705 180**	**1 622 694 308**
Payments for capital assets									
Buildings and other fixed structures	10 417 383	–	68 701	–	755 980	78 200	482 905	1 435 442	11 852 825
Machinery and equipment	4 325 150	–	4 997	–	46 668	100 000	12 598	1 908 568	6 233 718
Heritage assets	51 615	–	–	–	–	–	–	50 000	101 615
Specialised military assets	22 835	–	–	–	–	–	–	(15 054)	7 781
Biological assets	11 924	–	–	–	–	–	–	–	11 924
Land and subsoil assets	521 131	–	–	–	–	–	–	17 310	538 441
Software and other intangible assets	324 296	–	21 755	–	–	40 000	–	101 438	425 734
Total payments for capital assets	**15 674 334**	**–**	**95 453**	**–**	**802 648**	**218 200**	**495 503**	**3 497 704**	**19 172 038**
Total payments for financial assets	**5 787 851**	**–**	**–**	**–**	**–**	**–**	**2 383 854**	**1 726 620**	**7 514 471**
Subtotal	**2 376 922 578**	**6 900 670**	**3 548 651**	**6 203 338**	**1 905 867**	**4 296 938**	**11 541 436**	**27 496 230**	**2 411 319 478**
Provisional allocations not appropriated	1 322 155	–	–	–	–	–	(1 322 155)	(1 322 155)	–
Provisional allocation for infrastructure projects							20 000 000	20 000 000	20 000 000
Contingency reserve	5 008 033	–	–	–	–	–	4 991 967	4 991 967	10 000 000
National government projected underspending	–	–	–	–	–	–	(2 067 196)	(2 067 196)	(2 067 196)
Local government repayment to the National Revenue Fund	–	–	–	–	–	–	(1 500 000)	(1 500 000)	(1 500 000)
Total estimated expenditure	**2 383 252 766**	**6 900 670**	**3 548 651**	**6 203 338**	**1 905 867**	**4 296 938**	**31 644 052**	**47 598 846**	**2 437 752 282**

1. Other adjustments include the shifting of funds between votes, the shifting of funds within a vote following a function shift, declared unspent funds, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature in terms of section 6(1)(b) of the Appropriation Act (2026).

Table 3: Appropriation of funds for expenditure announced by the minister during the tabling of the annual budget

Vote and description of expenditure		R thousand
4	**Government Communication and Information System**	**1 428**
	Early retirement costs	
13	**Public Works and Infrastructure**	**18 232**
	Early retirement costs:	
	National Department: R1.802 million	
	Property Management Trading Entity: R16.43 million	
14	**Statistics South Africa**	**31 302**
	Early retirement costs	
17	**Higher Education**	**130 320**
	Early retirement costs	
19	**Social Development**	**104 123**
	Early retirement costs	
22	**Correctional Services**	**770 560**
	Early retirement costs:	
	National Department: R769.664 million	
	Judicial Inspectorate for Correctional Services: R896 000	
23	**Defence**	**823 153**
	Operation Prosper (fighting illegal mining and gangsterism)	
25	**Justice and Constitutional Development**	**726 863**
	Commissions of Inquiry: R516.134 million	
	Early retirement costs: R210.729 million	
27	**Office of the Chief Justice**	**176 338**
	Capacitating the Office of the Chief Justice: R166.041 million	
	Judges' salaries (direct charges)	**88 829**
	Early retirement costs:	
	Phase 1: R3.997 million	
	Phase 2: R6.3 million	
28	**Police**	**612 927**
	Early retirement costs	
30	**Communications and Digital Technologies**	**2 668**
	Early retirement costs	
31	**Employment and Labour**	**77 436**
	Early retirement costs	
41	**Water and Sanitation**	**73 300**
	Early retirement costs	
Total		**3 637 479**

Table 4: Unforeseeable and unavoidable expenditure

Vote and description of expenditure		R thousand
3	**Cooperative Governance**	3 537 167
	Funding for the *municipal disaster recovery grant* for the reconstruction and rehabilitation of municipal infrastructure damaged by floods in Eastern Cape, Free State, KwaZulu-Natal, Limpopo, Mpumalanga, North West, Northern Cape and Western Cape	
5	**Home Affairs**	304 633
	Funding for the mass repatriation/deportation, lawful processing and detention of undocumented foreign nationals	
	Funding for the Border Management Authority to cater for costs associated with facilitating and managing the legitimate movement of people within the border law enforcement area and at ports of entry during the national repatriation of undocumented foreign nationals	
16	**Basic Education**	343 121
	Funding for the *education infrastructure grant* for the reconstruction and rehabilitation of provincial infrastructure damaged by floods in Eastern Cape, KwaZulu-Natal, Limpopo, Northern Cape and Western Cape	
18	**Health**	275 000
	Funding for the *health facility revitalisation grant* for the reconstruction and rehabilitation of provincial infrastructure damaged by floods in Limpopo, Mpumalanga, North West and Western Cape	
25	**Justice and Constitutional Development**	44 005
	Funding for the rehabilitation of departmental infrastructure damaged by storms in Gauteng, KwaZulu-Natal and Western Cape	
	Funding for repairs to the Himeville court, which was damaged in a fire	
29	**Agriculture**	242 000
	Funding for the comprehensive agricultural support programme for the reconstruction and rehabilitation of provincial infrastructure damaged by floods in Mpumalanga, Northern Cape and Western Cape	
40	**Transport**	857 900
	Funding for the reconstruction and rehabilitation of damaged road infrastructure under the South African National Roads Agency's jurisdiction (Eastern Cape, Limpopo, Mpumalanga and Western Cape)	
	Funding for the disaster relief component of the *provincial roads maintenance grant* in Eastern Cape, Limpopo, Mpumalanga, Northern Cape and Western Cape	599 512
Total		**6 203 338**

Table 5: Rollovers

Vote and description of expenditure		R thousand
1	**The Presidency**	**7 800**
	International Court of Justice proceedings against Israel for alleged contravention of the Genocide Convention	
3	**Cooperative Governance**	**147 981**
	R35.737 million for the construction of water service infrastructure in terms of schedule 6B of the municipal infrastructure grant and R112.244 million towards goods and services for protective clothing and shoes for all 9 provinces	
5	**Home Affairs**	**11 864**
	Claims from the Border Management Authority	
7	**National School of Government**	**2 978**
	R2.579 million payments for capital assets such as procurement of CISCO systems and local area network switches, R399 000 for the procurement of 15 Laptops	
10	**Electricity and Energy**	**7 706**
	R1.329 million payment towards audit fees, R3.128 million for the purchase of the Plexos licence software and training to model the gas master plan, and R3.249 million for the finalisation of the 2025/26 energy efficiency and demand-side management monitoring and valuation implementation plan	
14	**Statistics South Africa**	**20 131**
	R14.119 million payments for capital assets for the procurement of tablet devices for the continuous population survey pilot project, and R6.012 million towards remuneration for the quality labour force survey data collectors	
16	**Basic Education**	**82 800**
	R74.503 million for the payment of the early childhood development resource package tender, and R8.297 million towards training on the basic education employment programme	
18	**Health**	**166 369**
	Payments for capital assets, which include R16.786 million for the refurbishment of the Christiana Hospital building, R142.801 million for the Bambisana Hospital smart revitalisation, R6.782 million for the procurement of 3 SmartGov modules (e-submission, e-recruitment and e-leave)	
20	**Women, Youth and Persons with Disabilities**	**2 445**
	R2.445 million towards the replacement of vehicles for the minister and deputy minister	
23	**Defence**	**439 078**
	Payment towards the early retirement programmes	
27	**Office of the Chief Justice**	**11 409**
	R724 000 for the procurement of an ICT server for the Constitutional Court infrastructure refresh project, and R10.685 million towards the procurement of judges' vehicles	
29	**Agriculture**	**185 934**
	R183 million for purchasing of foot-and-mouth disease vaccines, and R2.934 million for the installation and configuration of 41 servers across five buildings	
30	**Communications and Digital Technologies**	**43 095**
	Payment towards the completion of the remaining part of the Sentech phase 2 project	
32	**Forestry, Fisheries and the Environment**	**194 401**
	R21.16 million towards marine protected areas management and compliance activities, R160.458 million for the implementation of expanded public works programme projects, and R12.783 million for the fleet renewal process across all provinces	
33	**Human Settlements**	**560 656**
	Payments for capital assets for the building of temporary residential units	
40	**Transport**	**21 220**
	R4.9 million towards the inaugural National Transport Conference, R6.485 million for the railway safety regulations, R4.835 million for the aviation licensing system, and R5 million for the determination of tariffs for permission	
Total		**1 905 867**

Table 6: Self-financing expenditure

Vote and description of expenditure		R thousand
5	**Home Affairs**	**2 109 198**
	Expenditure incurred issuing official documents, defrayed by revenue generated from issuing the documents	
6	**International Relations and Cooperation**	**123 200**
	Expenditure related to the construction, refurbishment and acquisition projects	
22	**Correctional Services**	**1 142**
	Expenditure for offender gratuities, which is funded from revenue generated from the hiring out of offender labour	
23	**Defence**	**2 019 698**
	Expenditure for defence activities, of which R1.993 billion is defrayed from reimbursements from the Southern African Development Community and United Nations, and R26.698 million from the sale of equipment and spares procured through the special defence account	
39	**Trade Industry and Competition**	**43 700**
	Expenditure for unitary payment for the public-private partnership for shared campus accommodation, which is funded from unitary payments received from public entities	
Total		**4 296 938**

Table 7: Shifting of funds between votes

Vote and description of expenditure		R thousand
1	**The Presidency**	
	Management and monitoring of performance agreements, reviews, assessments, moderation of annual assessments, and career incidents	**10 088**
2	**Parliament**	**766 387**
	Upgrading of the remaining floors on the 90 Plein Street building, and R296.202 million for operational shortfalls	
3	**Cooperative Governance**	**8 396**
	Early retirement: Phase 2	
4	**Government Communication and Information System**	**35 338**
	Media Development and Diversity Agency operational shortfall, South Africa's chairship of the Southern African Development Community, and communication activities related to the 2026 local government elections	
5	**Home Affairs**	**15 518**
	Continuation of the ghost worker project	
6	**International Relations and Cooperation**	**20 295**
	Early retirement: Phase 2	
8	**National Treasury**	**832 670**
	Estimated lower spending *(-182 121)* International Finance Corporation share subscription (R1 billion) Early retirement: Phase 2 (14.791 million)	
9	**Planning, Monitoring and Evaluation**	
	Estimated lower spending on performance management and development services (-R4.296 million) Early retirement: Phase 2 (R1.149 million)	**(3 147)**
11	**Public Service and Administration**	**4 351**
	Early retirement: Phase 2 - Department (R4.025 million) - Centre for Public Service Innovation (R326 000)	
12	**Public Service Commission**	**3 450**
	Early retirement: Phase 2	
13	**Public Works and Infrastructure**	**40 567**
	Early retirement: Phase 2 - Department (R11.761 million) - Property Management Trading Entity (R28.806 million)	
18	**Health**	**133 980**
	Transfer of Afrigen to the South African Medical Research Council (SAMRC) (R114.1 million) Early retirement: Phase 2 (19.880 million)	
19	**Social Development**	**(2 950 487)**
	Estimated lower spending due to fewer grant beneficiaries than projected	
20	**Women, Youth and Persons with Disabilities**	**816**
	Early retirement: Phase 2	
23	**Defence**	**570 102**
	Regular Force Medical Continuation Fund (R560 million) Early retirement: Phase 2 (R10.102 million)	
24	**Independent Police Investigative Directorate**	**2 514**
	Early retirement: Phase 2	
25	**Justice and Constitutional Development**	**31 262**
	Public Protector South Africa	
30	**Communications and Digital Technologies**	**480 000**
	Sentech: broadcasting signal distribution costs	
33	**Human Settlements**	**(166 904)**
	Rescheduled funds from budget facility for infrastructure project	
35	**Science, Technology and Innovation**	**156 217**
	Capacity building for The Presidency's digital service unit (R150 million) Early retirement: Phase 2 (R6.217 million)	
36	**Small Business Development**	**477**
	Early retirement: Phase 2	
38	**Tourism**	**8 110**
	Early retirement: Phase 2	

Table 8: Expenditure of an exceptional nature

Vote and description of expenditure		R thousand
6	**International Relations and Cooperation** R304 million for South Africa's chairship of the Southern African Development Community R346 million for adjustments due to foreign exchange fluctuations	**650 000**
22	**Correctional Services** Funding for the refurbishment of correctional centres damaged by disasters in Eastern Cape and Free State	**136 761**
Total		**786 761**

Table 9: Declared unspent funds and projected underspending

Vote and description of expenditure		R thousand
8	**National Treasury** City of Johannesburg: Budget facility for infrastructure allocation for the Alternative Waste Treatment Technology	**(575 000)**
10	**Electricity and Energy** South African Nuclear Energy Corporation – Multipurpose reactor	**(200 000)**
13	**Public Works and Infrastructure** Commonwealth War Graves Commission	**(2 500)**
16	**Basic Education** Western Cape: Budget facility for infrastructure allocation for the rapid school build programme	**(735 000)**
17	**Higher Education** Student housing infrastructure programme	**(306 000)**
19	**Social Development** Lower than projected spending on social assistance grants and other transfers	**(49 513)**
33	**Human Settlement** Budget facility for infrastructure: City of Johannesburg (Lufhereng mixed-use development) within the urban settlements development grant (local conditional grant)	**(980 760)**
40	**Transport** R1.85 billion from the South African National Roads Agency: Non-toll transfer: Reduction to accumulated unspent grant funds for non-toll road network; and R1 billion from the Passenger Rail Agency of South Africa: Signalling	**(2 850 000)**
41	**Water and Sanitation** R420 million from Olifants management model programme (phases 2D and 2F) raw water pipeline, water treatment works, reservoirs: Water Trading Entity	**(420 000)**
Total declared unspent funds		**(6 118 773)**
National government projected underspending		**(2 067 196)**
Local government repayment to the National Revenue Fund		**(1 500 000)**
Total		**(9 685 969)**

Table 10: Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Vote number and title		2025/26					2026/27		
			Outcome					Actual expenditure [2]	
R thousand		Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
1	The Presidency	754 775	346 691	45.9	735 873	97.5	826 196	341 543	41.3
2	Parliament [1]	5 545 867	–	–	5 545 867	100.0	4 486 358	–	–
3	Cooperative Governance	132 624 148	54 875 075	41.4	130 211 070	98.2	138 703 452	56 824 561	41.0
4	Government Communication and Information System	829 345	420 175	50.7	829 175	100.0	840 012	400 235	47.6
5	Home Affairs	15 156 065	7 035 282	46.4	14 575 879	96.2	17 455 033	9 401 140	53.9
6	International Relations and Cooperation	7 309 129	3 918 789	53.6	7 412 854	101.4	8 020 627	3 812 171	47.5
7	National School of Government	228 683	106 823	46.7	224 976	98.4	243 131	115 970	47.7
8	National Treasury	34 840 299	13 732 621	39.4	33 578 797	96.4	42 665 050	12 957 626	30.4
9	Planning, Monitoring and Evaluation	514 061	247 618	48.2	482 710	93.9	529 842	221 650	41.8
10	Electricity and Energy	6 675 452	3 337 527	50.0	6 405 179	96.0	5 868 946	2 681 775	45.7
11	Public Service and Administration	565 589	257 053	45.4	528 994	93.5	601 073	271 960	45.2
12	Public Service Commission	317 806	151 701	47.7	314 816	99.1	357 255	160 913	45.0
13	Public Works and Infrastructure	7 647 722	3 598 305	47.1	7 489 878	97.9	7 891 836	3 808 566	48.3
14	Statistics South Africa	2 855 306	1 374 511	48.1	2 835 102	99.3	3 034 980	1 461 064	48.1
15	Traditional Affairs	195 530	91 761	46.9	192 994	98.7	342 812	97 137	28.3
16	Basic Education	38 258 273	21 014 113	54.9	37 515 261	98.1	37 916 828	22 086 010	58.2
17	Higher Education	116 441 707	65 402 672	56.2	116 343 728	99.9	121 395 653	83 443 383	68.7
18	Health	65 925 086	32 137 336	48.7	65 319 939	99.1	67 485 540	33 134 518	49.1
19	Social Development	295 225 127	143 710 552	48.7	290 345 390	98.3	299 509 168	148 151 704	49.5
20	Women, Youth and Persons with Disabilities	1 361 686	671 267	49.3	1 354 124	99.4	2 246 402	1 096 944	48.8
21	Civilian Secretariat for the Police Service	172 599	82 840	48.0	172 519	100.0	181 365	87 971	48.5
22	Correctional Services	29 223 204	15 468 122	52.93	29 860 178	102.18	31 848 071	15 858 611	49.8
23	Defence	59 072 190	30 394 598	51.5	62 331 130	105.5	61 737 750	30 968 352	50.2
24	Independent Police Investigative Directorate	428 556	196 907	45.9	418 048	97.5	449 641	216 579	48.2
25	Justice and Constitutional Development	22 945 206	11 515 035	50.2	22 944 228	100.0	24 373 961	12 703 164	52.1
26	Military Veterans	878 541	410 967	46.8	829 113	94.4	912 754	435 583	47.7

Table 10: Expenditure outcome for 2025/26 and actual expenditure for 2026/27 (continued)

Vote number and title	2025/26					2026/27		
		Outcome					Actual expenditure [2]	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
27 Office of the Chief Justice	1 620 075	795 384	49.1	1 613 740	99.6	2 194 325	1 007 893	45.9
28 Police	120 889 935	57 873 488	47.9	120 889 935	100.0	127 685 447	59 929 848	46.9
29 Agriculture	7 946 389	2 536 682	31.9	7 566 692	95.2	8 269 801	5 418 077	65.5
30 Communications and Digital Technologies	4 439 413	1 579 190	35.6	4 308 008	97.0	3 074 785	1 548 755	50.4
31 Employment and Labour	4 285 166	2 611 805	60.9	4 172 231	97.4	4 655 596	1 899 295	40.8
32 Forestry, Fisheries and the Environment	9 144 004	3 411 274	37.3	8 314 804	90.9	9 321 785	3 833 284	41.1
33 Human Settlements	34 915 325	15 865 963	45.4	33 764 730	96.7	26 385 150	12 908 200	48.9
34 Mineral and Petroleum Resources	2 860 600	1 617 652	56.5	2 823 649	98.7	2 856 893	1 739 404	60.9
35 Science, Technology and Innovation	9 397 745	5 324 110	56.7	9 372 857	99.7	10 595 812	5 529 712	52.2
36 Small Business Development	2 918 122	1 338 440	45.9	2 615 942	89.6	3 036 962	1 137 616	37.5
37 Sport, Arts and Culture	6 309 944	2 892 507	45.8	6 287 311	99.6	6 617 256	3 338 145	50.4
38 Tourism	2 434 892	1 314 263	54.0	2 233 915	91.7	2 548 661	1 282 317	50.3
39 Trade, Industry and Competition	11 128 649	5 400 696	48.5	10 897 978	97.9	11 742 233	5 468 205	46.6
40 Transport	106 942 816	55 334 221	51.7	106 285 567	99.4	100 737 501	54 688 469	54.3
41 Water and Sanitation	23 382 735	12 353 079	52.8	22 892 933	97.9	21 610 372	10 155 712	47.0
42 Land Reform and Rural Development	10 468 071	4 065 285	38.8	7 865 434	75.1	10 355 168	3 887 950	37.5
Total	**1 205 075 833**	**584 812 381**	**48.5**	**1 190 703 548**	**98.8**	**1 231 611 483**	**614 512 013**	**49.9**

1. The standard chart of accounts was updated from version 5 to version 6 at beginning of 2025/26. Although all departments transitioned to the new version from 1 April 2025, some transactions were permitted to be loaded through version 5 to ensure that they were processed timeously. The latest report on section 32 of the Public Finance Management Act (1999), published online, reflects transactions on both standard chart of accounts versions 5 and 6, whereas the in-year monitoring data, used for the AENE, includes only version 6 transactions. As outstanding balance conversion journals are still to be processed in the basic accounting system, figures may differ. Once the version 5 balance conversion has been completed, version 6 financial data will reflect accurately.

2. Amendments to Parliament's budget are determined independently of the national government's budget processes in accordance with the Financial Management of Parliament and Provincial Legislatures Act (2009), as amended.

Table 11: Departmental receipts per vote

Vote number and title		2025/26					2026/27			
			Outcome						Actual receipts	
R thousand		Adjusted estimate	Apr 25 – Sep 25	Apr 25 – Sep 25 % of adjusted estimate	Apr 25 – Mar 26	Apr 25 – Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr 26 – Sep 26	Apr 26 – Sep 26 % of adjusted estimate
1	The Presidency	582	334	57.4	714	122.7	390	2 586	2 358	91.2
2	Parliament [1]	–	–	–	–	–	–	–	–	–
3	Cooperative Governance	3 409	1 591	46.7	3 251	95.4	3 605	3 568	1 104	30.9
4	Government Communication and Information System	3 468	2 930	84.5	2 323	67.0	714	1 431	716	50.0
5	Home Affairs	2 523 079	602 578	23.9	1 990 341	78.9	2 120 500	2 213 802	863 742	39.0
6	International Relations and Cooperation	71 981	47 170	65.5	75 860	105.4	82 003	143 707	21 556	15.0
7	National School of Government	384	117	30.5	152	39.6	388	425	212	49.9
8	National Treasury	10 721 875	7 727 862	72.1	29 898 690	278.9	4 449 338	22 576 854	15 843 731	70.2
9	Planning, Monitoring and Evaluation	322	321	99.7	628	195.0	440	1 725	1 379	79.9
10	Electricity and Energy	252	96	38.1	1 199	475.8	259	1 339	1 071	80.0
11	Public Service and Administration	589	232	39.4	376	63.8	889	887	245	27.6
12	Public Service Commission	83	83	100.0	190	228.9	375	317	127	40.1
13	Public Works and Infrastructure	7 601	1 894	24.9	14 035	184.6	1 736	1 786	398	22.3
14	Statistics South Africa	1 352	853	63.1	2 173	160.7	1 090	1 556	946	60.8
15	Traditional Affairs	60	31	51.7	75	125.0	62	62	25	40.3
16	Basic Education	15 418	8 841	57.3	17 382	112.7	6 317	26 518	12 826	48.4
17	Higher Education	18 373	8 636	47.0	142 703	776.7	19 292	19 630	11 197	57.0
18	Health	249 387	124 693	50.0	233 204	93.5	13 519	111 932	21 297	19.0
19	Social Development	32 078	290	0.9	247 331	771.0	35 447	799	320	40.1
20	Women, Youth and Persons with Disabilities	180	110	61.1	181	100.6	68	321	161	50.2
21	Civilian Secretariat for the Police Service	80	39	48.8	80	100.0	80	154	115	74.7
22	Correctional Services	234 031	107 846	46.1	215 272	92.0	245 881	234 376	105 476	45.0
23	Defence	1 345 701	913 948	67.9	2 583 311	192.0	1 372 952	863 986	417 015	48.3
24	Independent Police Investigative Directorate	402	95	23.6	227	56.5	1 163	1 089	120	11.0
25	Justice and Constitutional Development	521 514	260 752	50.0	529 865	101.6	575 814	598 214	272 773	45.6
26	Military Veterans	652	279	42.8	582	89.3	793	1 020	459	45.0
27	Office of the Chief Justice	4 400	3 330	75.7	4 044	91.9	4 526	4 526	622	13.7
28	Police	701 833	436 420	62.2	835 395	119.0	596 381	757 847	432 355	57.1
29	Agriculture	332 735	175 556	52.8	321 103	96.5	342 052	348 129	191 308	55.0
30	Communications and Digital Technologies	543 602	542 351	99.8	543 957	100.1	2 554	562 547	561 179	99.8
31	Employment and Labour	31 002	13 176	42.5	27 408	88.4	33 578	19 837	13 886	70.0
32	Forestry, Fisheries and the Environment	33 572	16 861	50.2	37 296	111.1	83 792	86 457	54 310	62.8
33	Human Settlements	616	454	73.7	1 173	190.4	438	809	519	64.2
34	Mineral and Petroleum Resources	58 967	25 214	42.8	54 075	91.7	43 171	48 296	24 148	50.0
35	Science, Technology and Innovation	883	92	10.4	3 357	380.2	833	4 706	4 688	99.6
36	Small Business Development	326	258	79.1	764	234.4	80	80	28	34.4
37	Sport, Arts and Culture	8 474	8 041	94.9	11 835	139.7	8 681	6 940	3 470	50.0
38	Tourism	32 915	27 767	84.4	174 543	530.3	3 025	32 917	18 460	56.1
39	Trade, Industry and Competition	220 195	67 380	30.6	126 755	57.6	222 074	202 101	68 119	33.7
40	Transport	3 877	2 711	69.9	286 704	7 395.0	3 315	290 844	288 764	99.3
41	Water and Sanitation	4 418	2 134	48.3	8 629	195.3	6 695	4 250	2 123	50.0
42	Land Reform and Rural Development	33 528	17 206	51.3	44 369	132.3	42 096	82 090	43 233	52.7
Total departmental receipts as per Adjusted Estimates of National Expenditure		**17 764 196**	**11 150 572**	**62.8**	**38 441 552**	**216.4**	**10 326 406**	**29 260 459**	**19 286 581**	**65.9**
Plus: Sale of non-core assets		–	–	–	–	–	–	–	–	–
Strategic oil reserves		–	–	–	–	–	–	–	–	–
Plus: Public entities conduit [2] receipts		6 033 975	–	–	7 489 860	124.1	6 977 716	22 317 890	1 359 230	6.1
Independent Communications Authority of South Africa		–	–	–	*1 875 399*	–	*2 253 064*	*2 155 534*	*1 359 230*	*63.1*
Competition Commission		*2 228 251*	–	–	*138 379*	*6.2*	*85 396*	*39 100*		–
South African National Roads Agency: Scrapping of e-Tolls		*3 805 724*	–	–	*5 476 082*	*143.9*	*4 639 256*	*4 639 256*	*4 639 256*	*100.0*
Central Energy Fund (Mineral and Petroleum Resources)								*10 000 000*		
Schedule 3A public entities								*5 484 000*		
Plus: Mineral royalties, mining leases and ownership		7 382 700	–	–	11 872 137	160.8	12 145 070	18 916 004	3 157 338	16.7
Total departmental and other receipts		**31 180 871**	**11 150 572**	**35.8**	**57 803 549**	**185.4**	**29 449 192**	**70 494 353**	**23 803 149**	**33.8**

1. Amendments to Parliament's budget are determined independently of the national government's budget processes in accordance with the Financial Management of Parliament and Provincial Legislatures Act (2009), as amended.

2. Receipts for which a department serves as a conduit to deposit funds into the National Revenue Fund and, as such, included as other.

Table 11.1: Departmental receipts per economic classification

Economic classification	2025/26					2026/27			
	Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 – Sep 25	Apr 25 – Sep 25 % of adjusted estimate	Apr 25 – Mar 26	Apr 25 – Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr 26 – Sep 26	Apr 26 – Sep 26 % of adjusted estimate
Departmental receipts									
Tax receipts	8 125	2 783	34.3	7 857	96.7	8 150	8 150	2 558	31.4
Sales of goods and services produced by department	4 392 763	1 623 138	37.0	4 234 703	96.4	3 809 840	4 475 473	1 873 468	41.9
Sales of scrap, waste, arms and other used current goods	9 917	5 761	58.1	13 766	138.8	9 226	11 276	4 308	38.2
Transfers received	724 241	655 911	90.6	1 840 559	254.1	720 320	228 547	72 440	31.7
Fines, penalties and forfeits	416 068	224 158	53.9	425 445	102.3	352 834	416 624	228 299	54.8
Interest, dividends and rent on land	9 236 749	6 349 824	68.7	16 526 653	178.9	4 257 463	7 178 062	6 351 457	88.5
Sales of capital assets	156 762	71 058	45.3	161 559	103.1	131 840	179 082	63 861	35.7
Transactions in financial assets and liabilities	2 819 571	2 217 939	78.7	40 231 031	1 426.8	1 036 733	16 763 245	10 690 190	63.8
Total departmental receipts as per Adjusted Estimates of National Expenditure	**17 764 196**	**11 150 572**	**62.8**	**63 441 573**	**357.1**	**10 326 406**	**29 260 459**	**19 286 581**	**65.9**

Information contained in each chapter

The AENE provides detailed information for each vote in the Adjustments Appropriation Bill and is set out as follows.

Adjusted budget summary

	2026/27			
		Adjustments appropriation		
R thousand	**Appropriation**	**Decrease**	**Increase**	**Adjusted appropriation**
Amount to be appropriated				
of which:				
Current payments				
Transfers and subsidies				
Payments for capital assets				
Payments for financial assets				
Direct charge against the National Revenue Fund				
Executive authority				
Accounting officer				
Website address				

This table summarises the adjustments to the budget by main economic classification.

Appropriation shows the total amount voted by main economic classification for the current financial year, as per the Appropriation Act (2026).

Adjustments appropriation shows the decrease and/or increase resulting from the adjustments per classification category.

Adjusted appropriation shows the adjusted total amount to be voted for the current financial year, which is the sum of the main appropriation and total adjustments appropriation.

Current payments are payments made by a department for its operational requirements.

Transfers and subsidies are payments made by a department for which it does not directly receive anything in return.

Payments for capital assets are payments made by a department for an asset that can be used for more than one year and from which future economic benefits or service potential are expected to flow.

Payments for financial assets are mainly payments made by departments as loans to public corporations or as equity investments in public corporations. Payments are reflected as expenditure rather than financing because the purpose of the transaction is not profit-oriented. This row is shown only in votes for which such payments have been budgeted. Payments for theft and losses are included in this category. However, it is not possible to budget for and, if applicable, payments will appear in the historical information only once they are known.

Direct charge against the National Revenue Fund is an amount spent in terms of section 213 (2)b of the Constitution, other than an appropriation legislation, and that is not budgeted for in any programme in a particular vote and is not included in any appropriation act. As such, it is shown as a separate item.

The last three rows of the table provide accountability information: the vote's executive authority, accounting officer and website.

Vote/Department purpose

The purpose given here captures a department's mandate, objectives or administrative functions, as stated in the Adjustments Appropriation Bill.

Performance

Indicator	Programme	MTDP outcome	Annual performance		
			Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27

To improve service delivery, it is integral to manage, monitor and measure performance. The table[1] shows what a department has achieved in the first half of the current financial year in relation to what it projected for the year. Only information for the first quarter has been validated. Information reported for the second quarter is based on preliminary data.

An **Indicator** is a measure that tracks a department's progress towards meeting the target it has set. It may measure inputs, activities, outputs, outcomes or, in certain instances, explanatory information relating to the internal or external environment.

The **Programme** links the indicator to the vote programme associated with it.

The **MTDP outcome** links the indicator to one or more of the strategic outcomes targeted in government's 2024-2029 medium-term development plan (MTDP).

Projected for 2026/27 shows what the department projected it would achieve for the current financial year, as published in the 2026 ENE.

Achieved in the first half of 2026/27 shows what the department achieved in the first half of the current financial year.

Changed target for 2026/27 shows any changes to the targets originally published in the ENE due to changes emanating from technical financial amendments made in terms of section 30 of the Public Finance Management Act (1999) and sections 5 and 6 of the Appropriation Act (2026), as well as changes to align the target and indicator with the department's annual performance plan.

Changes to indicators and/or targets are strictly confined to those arising from technical financial amendments made to a vote's estimates of expenditure.

[1] The table presents only a selected subset of a department's performance indicators and is not intended to provide a comprehensive view of departmental performance. It contains key indicators linked to strategic and annual performance plans, as informed by the MTDP.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable /Unavoidable	Virements and shifts	Roll-overs	Self-financing	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Programme name									
Sub-total									
Direct charge against the National Revenue Fund									
Item									
Total									
Economic classification									
Current payments									
Economic classification item									
Transfers and subsidies									
Economic classification item									
Payments for capital assets									
Economic classification item									
Payments for financial assets									
Total									

1. As this table serves as an example, the adjustments not included as separate columns (funds shifted between votes, funds shifted within a vote following a function shift, the use of funds in emergency situations, declared unspent funds, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature) are considered other adjustments. The adjusted estimates table columns vary according to the respective departments' adjustments.

This table sets out a vote's adjusted estimates of expenditure by the type of expenditure adjustment, vote programme, direct charges against the National Revenue Fund and economic classification (current payments, transfers and subsidies, payments for capital assets, and payments for financial assets).

Appropriation shows the total amount voted per programme and by main economic classification for the current financial year in the Appropriation Act (2026).

Adjustments appropriation shows the amounts of the adjustments for each type of expenditure adjustment by programme and economic classification, and in aggregate.

Appropriation of funds for expenditure announced by the minister during the tabling of the annual budget shows the appropriation of funds for expenditure announced by the minister during the tabling of the annual budget.

Unforeseeable/Unavoidable shows expenditure that could not be anticipated or avoided when finalising estimates of expenditure.

Virements and shifts within votes:

- **Virements** are the use of unspent funds from amounts appropriated under one programme to defray excess expenditure in another programme within the same vote.
- **Shifts** are the use of unspent funds to defray increased expenditure within a programme by shifting funds between the programme's different segments (subprogramme and economic classification).

Rollovers show unspent funds from the previous financial year reallocated to the current financial year to finalise activities close to completion.

Self-financing shows expenditure financed from revenue derived from a vote's specific activities, which is paid into the National Revenue Fund. If self-financing expenditure is approved by the Minister of Finance, these funds are allocated to the vote.

Other adjustments in the example above include funds shifted between votes, funds shifted within a vote following a function shift, the use of funds in emergency situations, declared unspent funds, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature. The adjusted estimates table columns vary according to the respective departments' adjustments.

Total adjustments appropriation shows the sum of all expenditure adjustments by programme and economic classification. This number may be negative due to downward adjustments, virements of funds out of the programme or economic classification, or funds shifted within votes.

Adjusted appropriation shows the adjusted total amount to be voted for the current financial year, which is the sum of the appropriation and total adjustments appropriation.

Similar tables are shown for each programme for which adjustments have been made and for direct charges against the National Revenue Fund.

Details of adjustments to the 2026 ENE

This section gives explanations by programme for:

- expenditure announced in the budget
- unforeseeable and unavoidable expenditure
- virements and shifts within the vote
- rollovers
- self-financing expenditure
- funds shifted between votes
- funds shifted within a vote following a function shift
- declared unspent funds
- the use of funds in emergency situations in terms of section 16 of the Public Finance Management Act (1999)
- adjustments due to significant and unforeseeable economic and financial events
- expenditure of an exceptional nature in terms of section 6(1)(b) of the Appropriation Act (2026)
- gifts, donations and sponsorships
- direct charges against the National Revenue Fund (these are not linked to a programme within a vote).

Virements and shifts within the vote/department

Programmes

1. Programme name
2. Programme name

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1			**Programme 1**		
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget					
Programme 2			**Programme 2**		
			Programme 3		
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget					
Total					

1. National Treasury approval has been obtained.
2. Only Parliament may approve this virement.

From specifies where funds have been reduced by programme and economic classification item. Virements to other programmes and shifts within the same programme are shown as a percentage of the programme budget.

Motivation states the reasons for funding reductions or the reasons for funds being made available.

To specifies what the funds will be used for by programme and economic classification item. These funds, which increase expenditure, offset funding reductions.

R thousand shows the monetary amounts.

Certain types of virements and shifts require approval either from National Treasury or Parliament before they can be effected. All virements and shifts that have approvals are footnoted in this table. In terms of the Public Finance Management Act (1999), National Treasury regulations and the Appropriation Act (2026), the following virements and shifts require approval from National Treasury:

Virements between main divisions within a vote comprise:

- using unspent funds to increase an amount appropriated for compensation of employees within the same vote
- using funds that were earmarked by the Minister of Finance in terms of section 4(1) (a) of the Appropriation Act (2026) in an allocation letter for a specific purpose
- using funds appropriated for payments for capital assets for any purpose within the same vote
- using funds appropriated for payment for financial assets for any purpose within the same vote
- using funds appropriated for transfers and subsidies for any purpose within the same vote
- increasing the funds appropriated for transfers and subsidies to other institutions, excluding transfers and subsidies to other levels of government for purposes of paying levies and taxes imposed by legislation
- introducing a new transfer and subsidy to another institution.

Shifts within the main division of a vote comprise:

- using funds appropriated for transfers and subsidies to other institutions for any purpose within the same main division
- using funds appropriated for payments for financial assets for any purpose within the same main division
- using unspent funds to increase the amount appropriated for the compensation of employees within the same main division
- using funds that were earmarked by the Minister of Finance in the allocation letter for a specific purpose
- using more than 8 per cent of unspent funds under a classification within a main division for another classification within the same main division in terms of section 5(4)(b) of the Appropriation Act (2026)
- increasing the funds appropriated for transfers and subsidies to other institutions, excluding transfers and subsidies to other levels of government for purposes of paying levies and taxes imposed by legislation
- introducing a new transfer and subsidy to another institution.

The following virements and shifts, in terms of section 43 of the Public Finance Management Act (1999), read in conjunction with Treasury Regulation 6.3 and section 5 of the Appropriation Act (2026), can be approved only by Parliament:

- using funds (that cannot be approved by National Treasury) appropriated for items specifically and exclusively earmarked in an appropriation act
- using funds totalling more than 8 per cent of the amount appropriated in one main division for use in another main division.

Expenditure outcome for 2025/26 and mid-year expenditure for 2026/27

Programme	2025/26					2026/27		
		Outcome					Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25- Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Apr 26- Sep 26	Apr 26- Sep 26 % of adjusted appropriation
1. Programme name								
Subtotal								
Direct charge against the National Revenue Fund								
Item								
Total								
Economic classification								
Current payments								
Economic classification item								
Transfers and subsidies								
Economic classification item								
Payments for capital assets								
Economic classification item								
Payments for financial assets								
Total								

This table shows the expenditure outcome for the previous financial year and the preliminary actual expenditure for the first half of the current financial year by programme and economic classification.

Adjusted appropriation shows the adjusted total amount voted for the previous financial year.

2025/26 Outcome shows the outcome for the previous financial year.

Apr 25-Sep 25 shows the expenditure outcome for the first half of the previous financial year.

Apr 25-Sep 25 % of adjusted appropriation shows the expenditure outcome for the first half of the previous financial year as a percentage of the adjusted appropriation for that year.

Apr 25-Mar 26 shows the expenditure outcome for the previous financial year.

Apr 25-Mar 26 % of adjusted appropriation shows the expenditure outcome for the previous financial year as a percentage of the adjusted appropriation for that year.

Adjusted appropriation shows the adjusted total amount to be voted for the current financial year.

Adjusted appropriation/Total (%) shows the proportion of the adjusted budget for a specific segment in relation to the vote's total adjusted budget, as a percentage, for the current financial year. The proportion is shown for each programme and economic classification item relative to the vote's total adjusted budget.

2026/27 Actual expenditure shows the mid-year preliminary actual expenditure for the current financial year.

Apr 26-Sep 26 shows actual expenditure for the first half of the current financial year.

Apr 26-Sep 26 % of adjusted appropriation shows actual expenditure for the first half of the current financial year as a percentage of the adjusted appropriation for the year.

Expenditure trends

This paragraph explains whether expenditure for the first half of 2026/27 is in line with the 2026 Budget. Mid-year preliminary actual expenditure for the current financial year is compared with mid-year expenditure for the previous financial year, and explanations are given for significant changes in expenditure patterns. The preliminary expenditure outcome for the current financial year is also compared with the budgeted full-year expenditure tabled in the main budget, and any differences are explained.

Where functions shifted between votes after the publication of the 2025 AENE, the information in this publication may not be strictly comparable with information published last year.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts										
Economic classification item										
Economic classification item										
Total										

This table shows the departmental receipts outcome for the previous financial year and the preliminary actual departmental receipts for the first half of the current financial year.

2025/26 Adjusted estimate shows the adjusted total amount of receipts in the previous financial year's adjustments budget.

2025/26 Outcome shows the departmental receipts outcome for the previous financial year.

Apr 25-Sep 25 shows the receipts outcome for the first half of the previous financial year.

Apr 25-Sep 25 % of adjusted estimate shows the receipts outcome for the first half of the previous financial year as a percentage of the adjusted estimate for that year.

Apr 25-Mar 26 shows the receipts outcome for the previous financial year.

Apr 25-Mar 26 % of adjusted estimate shows the receipts outcome for the previous financial year as a percentage of the adjusted estimate for that year.

2026/27 Budget estimate shows the total amount of receipts anticipated in the budget for the current financial year.

2026/27 Adjusted estimate shows the adjusted total amount of receipts anticipated in the adjustments budget for the current financial year.

2026/27 Adjusted receipts estimate/Total (%) shows the proportion of adjusted receipts for a specific item in relation to the total adjusted estimate of vote receipts, as a percentage, for the current financial year. The proportion is shown for each economic classification item relative to the vote's total adjusted receipts estimate.

2026/27 Actual receipts show the mid-year preliminary receipts outcome for the current financial year.

Apr 26-Sep 26 shows the preliminary receipts outcome for the first half of the current financial year.

Apr 26-Sep 26 % of adjusted estimate shows the preliminary receipts outcome for the first half of the current financial year as a percentage of the adjusted estimate for the year.

Revenue trends

This paragraph explains whether revenue for the first half of 2026/27 is in line with the 2026 Budget. Mid-year preliminary actual revenue for the current financial year is compared with mid-year revenue for the previous financial year, and explanations are given for significant changes in revenue patterns. The preliminary revenue outcome for the current financial year is also compared with the full-year revenue projection tabled in the main budget, and any differences are explained.

Where functions are shifted between votes after the publication of the 2025 AENE, the information in this publication may not be strictly comparable with information published last year.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

		2026/27							
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme name									
Economic sphere									
Current									
Economic classification item									
Programme name									
Economic sphere									
Capital									
Economic classification item									

Summary of changes to conditional grants: Provinces

		2026/27							
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme name									
Conditional grant name									

Summary of changes to conditional grants: Local government

		2026/27						
		Adjustments appropriation						
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme name									
Conditional grant name									

These tables show changes to transfers and subsidies and to conditional grants (provinces and local government) by programme.

Appropriation shows the total amount voted per programme and by main economic classification for the current financial year in the Appropriation Act (2026).

Adjustments appropriation shows the amounts of the adjustments for each type of expenditure adjustment by programme and economic classification, and in aggregate.

Appropriation of funds for expenditure announced by the minister during the tabling of the annual budget shows expenditure announced in the 2026 Budget for future allocation.

Unforeseeable and unavoidable shows expenditure that could not be anticipated or avoided when finalising estimates of expenditure.

Virements and shifts within votes:

- **Virements** are the use of unspent funds from amounts appropriated under one programme to defray excess expenditure in another programme within the same vote.
- **Shifts** are the use of unspent funds to defray increased expenditure within a programme by shifting funds between the programme's different segments (subprogramme and economic classification).

Rollovers show unspent funds from the previous financial year reallocated to the current financial year to finalise activities close to completion.

Self-financing shows expenditure financed from revenue derived from a vote's activities, which is paid into the National Revenue Fund. If self-financing expenditure is approved by the Minister of Finance, these funds are allocated to the vote.

Other adjustments include the shifting of funds between votes, the shifting of funds within a vote following a function shift, declared unspent funds, significant and unforeseeable economic and financial events, and expenditure of an exceptional nature in terms of section 6(1)(b) of the Appropriation Act (2026).

Total adjustments appropriation shows the sum of all expenditure adjustments by programme and economic classification. This number may be negative due to downward adjustments, virements of funds out of the programme or economic classification, or funds shifted within votes.

Adjusted appropriation shows the adjusted total amount to be voted for the current financial year, which is the sum of the appropriation and total adjustments appropriation.

Vote 1

The Presidency

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**808 308**	**(3 200)**	**21 088**	**826 196**
of which:				
Current payments	788 289	–	13 906	802 195
Transfers and subsidies	604	–	7 182	7 786
Payments for capital assets	19 415	(3 200)	–	16 215
Direct charge against the National Revenue Fund	**8 490**	**–**	**–**	**8 490**
Executive authority	Minister in the Presidency			
Accounting officer	Chief Operations Officer in the Presidency			
Website	www.thepresidency.gov.za			

Vote purpose

Facilitate a common programme towards the achievement of the electoral mandate and the enhanced integrity of the state though considered planning, coordination, oversight, mobilisation and support.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Percentage of State of the Nation Address commitments assessed in terms of their socioeconomic impact	Policy and Research Services	Reduced poverty and improved livelihoods	50%	50%	–
Percentage of actions in the digital transformation roadmap that are on track	Administration	Digital transformation across the state	60%	46%	–
Percentage of tracking updates produced on the implementation of the cluster system improvement plan[1]	Executive Support	An ethical, capable and professional public service	4	75%	100%
Percentage of Operation Vulindlela economic reforms that are on track	Administration	An enabling environment for investment and improved competitiveness through structural reforms	60%	57%	–
Percentage implementation of the programme of action on the work of the leader of government business	Administration	An ethical, capable and professional public service	90%	64%	–
Percentage implementation of the national anti-corruption strategy	Executive Support	An ethical, capable and professional public service	30%	26%	–

1. Indicator revised to align with the department's 2026/27 annual performance plan, which was finalised after the publication of the 2026 ENE.

Progress

By mid-year, the department had implemented 26 per cent of the national anti-corruption strategy against an annual target of 30 per cent. This was due to the accelerated implementation of actions responding to the state capture commission's recommendations.

By mid-year, the department had achieved 64 per cent of the programme of action on the work of the leader of government business against an annual target of 90 per cent. This high achievement was due to the Deputy President's prompt responses to the National Assembly and National Council of Provinces and the prompt submission of reports to Cabinet.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Rollovers	Shifts between votes	Virements and shifts	Unforeseeable/ Unavoidable	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	702 025	7 800	10 088	4 734	–	–	–	22 622	724 647
Executive Support	68 764	–	–	(2 247)	–	–	–	(2 247)	66 517
Policy and Research Services	37 519	–	–	(2 487)	–	–	–	(2 487)	35 032
Subtotal	**808 308**	**7 800**	**10 088**	**–**	**–**	**–**	**–**	**17 888**	**826 196**
Direct charge against the National Revenue Fund	**8 490**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**8 490**
Salary of the president	4 580	–	–	–	–	–	–	–	4 580
Salary of the deputy president	3 910	–	–	–	–	–	–	–	3 910
Total	**816 798**	**7 800**	**10 088**	**–**	**–**	**–**	**–**	**17 888**	**834 686**
Economic classification									
Current payments	**796 779**	**7 800**	**4 296**	**1 810**	**–**	**–**	**–**	**13 906**	**810 685**
Compensation of employees	520 392	–	4 082	(10 124)	–	–	–	(6 042)	514 350
Goods and services	276 387	7 800	214	11 934	–	–	–	19 948	296 335
Transfers and subsidies	**604**	**–**	**5 792**	**1 390**	**–**	**–**	**–**	**7 182**	**7 786**
Provinces and municipalities	38	–	–	–	–	–	–	–	38
Households	566	–	5 792	1 390	–	–	–	7 182	7 748
Payments for capital assets	**19 415**	**–**	**–**	**(3 200)**	**–**	**–**	**–**	**(3 200)**	**16 215**
Machinery and equipment	19 415	–	–	(3 200)	–	–	–	(3 200)	16 215
Total	**816 798**	**7 800**	**10 088**	**–**	**–**	**–**	**–**	**17 888**	**834 686**

1. Other adjustments include the appropriation of funds for expenditure already announced by the minister during the tabling of the annual budget, self-financing expenditure, funds shifted within a vote following a function shift, the use of funds in emergency situations, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Rollovers	Shifts between votes	Virements and shifts	Unforeseeable/ Unavoidable	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	44 100	–	–	(960)	–	–	–	(960)	43 140
Management	473 500	7 800	10 088	5 694	–	–	–	23 582	497 082
Support Services to the President	114 071	–	–	–	–	–	–	–	114 071
Support Services to the Deputy President	70 354	–	–	–	–	–	–	–	70 354
Total	**702 025**	**7 800**	**10 088**	**4 734**	**–**	**–**	**–**	**22 622**	**724 647**
Economic classification									
Current payments	**683 943**	**7 800**	**4 296**	**6 534**	**–**	**–**	**–**	**18 630**	**702 573**
Compensation of employees	448 778	–	4 082	(5 300)	–	–	–	(1 218)	447 560
Goods and services	235 165	7 800	214	11 834	–	–	–	19 848	255 013
Transfers and subsidies	**604**	**–**	**5 792**	**1 300**	**–**	**–**	**–**	**7 092**	**7 696**
Provinces and municipalities	38	–	–	–	–	–	–	–	38
Households	566	–	5 792	1 300	–	–	–	7 092	7 658
Payments for capital assets	**17 478**	**–**	**–**	**(3 100)**	**–**	**–**	**–**	**(3 100)**	**14 378**
Machinery and equipment	17 478	–	–	(3 100)	–	–	–	(3 100)	14 378
Total	**702 025**	**7 800**	**10 088**	**4 734**	**–**	**–**	**–**	**22 622**	**724 647**

Programme 2: Executive Support

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Rollovers	Shifts between votes	Virements and shifts	Unforeseeable/ Unavoidable	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Cabinet Services	68 764	–	–	(2 247)	–	–	–	(2 247)	66 517
Total	**68 764**	**–**	**–**	**(2 247)**	**–**	**–**	**–**	**(2 247)**	**66 517**
Economic classification									
Current payments	**67 217**	**–**	**–**	**(2 277)**	**–**	**–**	**–**	**(2 277)**	**64 940**
Compensation of employees	30 122	–	–	(2 277)	–	–	–	(2 277)	27 845
Goods and services	37 095	–	–	–	–	–	–	–	37 095
Transfers and subsidies	**–**	**–**	**–**	**30**	**–**	**–**	**–**	**30**	**30**
Households	–	–	–	30	–	–	–	30	30
Payments for capital assets	**1 547**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 547**
Machinery and equipment	1 547	–	–	–	–	–	–	–	1 547
Total	**68 764**	**–**	**–**	**(2 247)**	**–**	**–**	**–**	**(2 247)**	**66 517**

Programme 3: Policy and Research Services

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Rollovers	Shifts between votes	Virements and shifts	Unforeseeable/ Unavoidable	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Economy, Trade and Investment	28 973	–	–	(1 870)	–	–	–	(1 870)	27 103
Socioeconomic Impact Assessment System	8 546	–	–	(617)	–	–	–	(617)	7 929
Total	**37 519**	**–**	**–**	**(2 487)**	**–**	**–**	**–**	**(2 487)**	**35 032**
Economic classification									
Current payments	**37 129**	**–**	**–**	**(2 447)**	**–**	**–**	**–**	**(2 447)**	**34 682**
Compensation of employees	33 002	–	–	(2 547)	–	–	–	(2 547)	30 455
Goods and services	4 127	–	–	100	–	–	–	100	4 227
Transfers and subsidies	**–**	**–**	**–**	**60**	**–**	**–**	**–**	**60**	**60**
Households	–	–	–	60	–	–	–	60	60
Payments for capital assets	**390**	**–**	**–**	**(100)**	**–**	**–**	**–**	**(100)**	**290**
Machinery and equipment	390	–	–	(100)	–	–	–	(100)	290
Total	**37 519**	**–**	**–**	**(2 487)**	**–**	**–**	**–**	**(2 487)**	**35 032**

Details of adjustments to the 2026 ENE

Rollovers – R7.8 million

Programme 1: Administration

R7.8 million is rolled over for South Africa's case in the International Criminal Court against Israel on allegations of genocide.

Funds shifted between votes – R10.088 million

Programme 1: Administration

R5.792 million is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes.

R4.296 million is transferred from the Department of Planning, Monitoring and Evaluation following the shift of the performance management development system function for heads of departments. These funds will be used for the management and monitoring of performance agreements, reviews and assessments, and the moderation of annual assessments and career incidents related to all national departments and provincial directors-general.

Virements and shifts within the vote

Programmes

1. Administration
2. Executive Support
3. Policy and Research Services

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(8 400)**	**Programme 1**		**8 400**
Machinery and equipment	Reclassification of finance lease[1]	(3 100)	Goods and services	Reclassification of finance lease[1]	3 100
Compensation of employees	Vacant posts	(4 000)		Travel and subsistence	4 000
	Vacant posts	(1 300)	Households	Leave gratuities	1 300
Shifts within the programme as a percentage of the programme budget		1.2%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 2		**(2 277)**	**Programme 1**		**2 247**
Compensation of employees	Vacant posts	(2 247)	Goods and services	Travel and subsistence	2 247
			Programme 2		**30**
	Vacant posts	(30)	Households	Leave gratuities	30
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**3.3%**			
Programme 3		**(2 647)**	**Programme 1**		**2 487**
Compensation of employees	Vacant posts	(1 870)	Goods and services	Agency and support/ outsourced services, travel and subsistence	1 870
	Vacant posts	(617)	Goods and services	Fleet services, travel and subsistence	617
			Programme 3		**160**
	Vacant posts	(60)	Households	Leave gratuities	60
Machinery and equipment	Reclassification of finance lease[1]	(100)	Goods and services	Reclassification of finance lease[1]	100
Shifts within the programme as a percentage of the programme budget		0.4%			
Virements to other programmes as a percentage of the programme budget		**6.6%**			
Total		**(13 324)**			**13 324**

1. National Treasury approval has been obtained.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	673 756	302 543	44.9	637 405	94.6	724 647	86.8	319 071	44.0
Executive Support	55 216	34 462	62.4	78 285	141.8	66 517	8.0	11 879	17.9
Policy and Research Services	25 803	9 686	37.5	20 183	78.2	35 032	4.2	10 593	30.2
Subtotal	**754 775**	**346 691**	**45.9**	**735 873**	**97.5**	**826 196**	**99.0**	**341 543**	**41.3**
Direct charge against the National Revenue Fund	**6 816**	**3 256**	**47.8**	**6 634**	**97.3**	**8 490**	**1.0**	**3 317**	**39.1**
Salary of the president	3 499	1 674	47.8	3 349	95.7	4 580	0.5	1 674	36.6
Salary of the deputy president	3 317	1 582	47.7	3 285	99.0	3 910	0.5	1 643	42.0
Total	**761 591**	**349 947**	**45.9**	**742 507**	**97.5**	**834 686**	**100.0**	**344 860**	**41.3**
Economic classification									–
Current payments	**738 615**	**343 038**	**46.4**	**721 198**	**97.6**	**810 685**	**97.1**	**335 075**	**41.3**
Compensation of employees	456 156	209 359	45.9	429 144	94.1	514 350	61.6	223 997	43.5
Goods and services	282 459	133 679	47.3	292 054	103.4	296 335	35.5	111 078	37.5
Transfers and subsidies	**2 740**	**1 712**	**62.5**	**2 163**	**78.9**	**7 786**	**0.9**	**676**	**8.7**
Provinces and municipalities	36	4	11.1	14	38.9	38	0.0	13	34.2
Households	2 704	1 708	63.2	2 149	79.5	7 748	0.9	663	8.6
Payments for capital assets	**20 236**	**5 197**	**25.7**	**18 231**	**90.1**	**16 215**	**1.9**	**9 109**	**56.2**
Machinery and equipment	20 236	5 197	25.7	18 231	90.1	16 215	1.9	9 109	56.2
Payments for financial assets	**–**	**–**	**–**	**915**	**–**	**–**	**–**	**–**	**–**
Total	**761 591**	**349 947**	**45.9**	**742 507**	**97.5**	**834 686**	**100.0**	**344 860**	**41.3**

Expenditure trends

Total expenditure in 2025/26 was R742.5 million, 97.5 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R349.9 million, 45.9 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R344.9 million, 41.3 per cent of the adjusted appropriation of R834.7 million. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 decreased by R5.1 million, 1.5 per cent. This was mainly due to delays in the finalisation of the 2026/27 e-Cabinet service-level agreement with the State Information Technology Agency, which prevented spending on e-Cabinet services.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**582**	**334**	**57.4**	**714**	**122.7**	**390**	**2 586**	**100.0**	**2 358**	**91.2**
Sales of goods and services produced by the department	272	155	57.0	312	114.7	217	257	9.9	168	65.4
Interest, dividends and rent on land	17	9	52.9	23	135.3	15	15	0.6	5	33.3
Sales of capital assets	129	129	100.0	129	100.0	–	–	–	–	–
Transactions in financial assets and liabilities	164	41	25.0	250	152.4	158	2 314	89.5	2 185	94.4
Total	**582**	**334**	**57.4**	**714**	**122.7**	**390**	**2 586**	**100.0**	**2 358**	**91.2**

Revenue trends

Mid-year revenue in 2025/26 was R334 000, 57.4 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R2.4 million, 91.2 per cent of the adjusted estimate of R2.6 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R2 million, 606 per cent. This was mainly due to the recovery of expenditure related to accommodation.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

		2026/27							
		Adjustments appropriation							
R thousand	Appropriation	Rollovers	Shifts between votes	Virements and shifts	Unforeseeable/ Unavoidable	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**566**	**–**	**5 792**	**1 300**	**–**	**–**	**–**	**7 092**	**7 658**
Employee social benefits	566	–	5 792	1 300	–	–	–	7 092	7 658
Executive Support									
Households									
Social benefits									
Current	**–**	**–**	**–**	**30**	**–**	**–**	**–**	**30**	**30**
Employee social benefits	–	–	–	30	–	–	–	30	30
Policy and Research Services									
Households									
Social benefits									
Current	**–**	**–**	**–**	**60**	**–**	**–**	**–**	**60**	**60**
Employee social benefits	–	–	–	60	–	–	–	60	60

Vote 02

Parliament

This is the executive's proposal for Parliament's budget. The final budget will be determined by Parliament in accordance with the Financial Management of Parliament and Provincial Legislatures Act (2009).

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**2 801 898**	**–**	**766 387**	**3 568 285**
of which:				
Current payments	2 146 349	–	283 604	2 429 953
Transfers and subsidies	624 573	–	–	624 573
Payments for capital assets	30 976	–	482 783	513 759
Direct charge against the National Revenue Fund	**542 712**	**–**	**32 512**	**575 224**
Executive authority	Speaker of the National Assembly and Chairperson of the National Council of Provinces			
Accounting officer	Secretary to Parliament			
Website	www.parliament.gov.za			

Vote purpose

Provide the support services required by Parliament to fulfil its constitutional functions, assist political parties represented in Parliament to secure administrative support and service constituents, and provide members of Parliament with the necessary facilities.

Vote 3

Cooperative Governance

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**135 009 908**	**–**	**3 693 544**	**138 703 452**
of which:				
Current payments	4 081 857	–	110 676	4 192 533
Transfers and subsidies	130 365 739	–	3 547 131	133 912 870
Payments for capital assets	562 312	–	35 737	598 049
Executive authority	Minister of Cooperative Governance and Traditional Affairs			
Accounting officer	Director-General of Cooperative Governance			
Website	www.cogta.gov.za			

Vote purpose

Improve cooperative governance across the three spheres of government, in partnership with provinces, municipalities, civil society and communities, to enable accelerated service delivery.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Percentage of municipalities receiving the municipal infrastructure grant that are spending a minimum of 60 per cent of their grant allocations per year	Local Governmental Operations and Support	Improved service delivery in the local government sphere	83%	60%	–
Total number of districts/metros monitored to implement at least 2 district development model catalytic projects from the approved One Plan per year	Local Governmental Operations and Support		44	44	–
Total number of municipal spatial development frameworks assessed and recommendations provided for compliance with the Spatial Planning and Land Use Management Act (2013)	Policy, Governance and Local Government Administration		100	33	–
Number of municipalities supported per year in the implementation of disaster risk reduction strategies to prevent, prepare and mitigate disaster risks and enhance climate protection through applicable disaster management plans[1]	National Disaster Management Centre		14	5	–
Number of people participating in the community work programme per year	Community Work Programme	Increased employment and work opportunities	180 000	169 089	160 000[1]

1. Indicator/Target revised to align with the department's 2025/26 annual performance plan, which was finalised after the publication of the 2026 ENE.

Progress

The department assessed 33 municipalities and provided recommendations to improve compliance with the Spatial Planning and Land Use Management Act (2013) in the first half of 2026/27 against an annual target of 100. The remaining municipalities are scheduled to be assessed before the end of the financial year.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	423 137	–	15 970	–	8 396	–	–	24 366	447 503
Local Government Operations and Support	19 913 792	–	(7 670)	35 737	–	–	–	28 067	19 941 859
Policy, Governance and Local Government Administration	110 787 492	–	(5 800)	–	–	–	–	(5 800)	110 781 692
National Disaster Management Centre	662 541	3 537 167	(8 000)	–	–	–	–	3 529 167	4 191 708
Community Work Programme	3 222 946	–	5 500	112 244	–	–	–	117 744	3 340 690
Total	**135 009 908**	**3 537 167**	**–**	**147 981**	**8 396**	**–**	**–**	**3 693 544**	**138 703 452**
Economic classification									
Current payments	**4 081 857**	**–**	**(1 568)**	**112 244**	**–**	**–**	**–**	**110 676**	**4 192 533**
Compensation of employees	472 359	–	(18 600)	–	–	–	–	(18 600)	453 759
Goods and services	3 609 498	–	17 032	112 244	–	–	–	129 276	3 738 774
Transfers and subsidies	**130 365 739**	**3 537 167**	**1 568**	**–**	**8 396**	**–**	**–**	**3 547 131**	**133 912 870**
Provinces and municipalities	129 541 835	3 537 167	–	–	–	–	–	3 537 167	133 079 002
Departmental agencies and accounts	505 298	–	–	–	–	–	–	–	505 298
Foreign governments and international organisations	816	–	–	–	–	–	–	–	816
Non-profit institutions	9 454	–	–	–	–	–	–	–	9 454
Households	308 336	–	1 568	–	8 396	–	–	9 964	318 300
Payments for capital assets	**562 312**	**–**	**–**	**35 737**	**–**	**–**	**–**	**35 737**	**598 049**
Buildings and other fixed structures	535 566	–	–	35 737	–	–	–	35 737	571 303
Machinery and equipment	26 746	–	–	–	–	–	–	–	26 746
Total	**135 009 908**	**3 537 167**	**–**	**147 981**	**8 396**	**–**	**–**	**3 693 544**	**138 703 452**

1. Other adjustments include the appropriation of funds for expenditure already announced by the minister during the tabling of the annual budget, self-financing expenditure, funds shifted within a vote following a function shift, the use of funds in emergency situations, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	52 226	–	2 800	–	–	–	–	2 800	55 026
Management	36 615	–	(1 145)	–	–	–	–	(1 145)	35 470
Corporate Services	171 423	–	14 591	–	–	–	–	14 591	186 014
Financial Management	61 913	–	6 254	–	8 396	–	–	14 650	76 563
Internal Audit and Risk management	13 600	–	3 470	–	–	–	–	3 470	17 070
Office Accommodation	87 360	–	(10 000)	–	–	–	–	(10 000)	77 360
Total	**423 137**	**–**	**15 970**	**–**	**8 396**	**–**	**–**	**24 366**	**447 503**
Economic classification									
Current payments	**412 942**	**–**	**15 770**	**–**	**–**	**–**	**–**	**15 770**	**428 712**
Compensation of employees	200 678	–	11 270	–	–	–	–	11 270	211 948
Goods and services	212 264	–	4 500	–	–	–	–	4 500	216 764
Transfers and subsidies	**5 218**	**–**	**200**	**–**	**8 396**	**–**	**–**	**8 596**	**13 814**
Provinces and municipalities	56	–	–	–	–	–	–	–	56
Foreign governments and international organisations	816	–	–	–	–	–	–	–	816
Households	4 346	–	200	–	8 396	–	–	8 596	12 942
Payments for capital assets	**4 977**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**4 977**
Machinery and equipment	4 977	–	–	–	–	–	–	–	4 977
Total	**423 137**	**–**	**15 970**	**–**	**8 396**	**–**	**–**	**24 366**	**447 503**

Programme 2: Local Government Operations and Support

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management: Local Government Operations and Support	14 662	–	12 000	–	–	–	–	12 000	26 662
Municipal and Provincial Governance Support and Capacity Building	94 923	–	(19 670)	–	–	–	–	(19 670)	75 253
Municipal Infrastructure Grant	18 039 763	–	–	35 737	–	–	–	35 737	18 075 500
Integrated urban development grant	1 379 189	–	–	–	–	–	–	–	1 379 189
Municipal Infrastructure Support Agent	385 255	–	–	–	–	–	–	–	385 255
Total	**19 913 792**	**–**	**(7 670)**	**35 737**	**–**	**–**	**–**	**28 067**	**19 941 859**

Programme 2: Local Government Operations and Support (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**109 585**	**–**	**(8 379)**	**–**	**–**	**–**	**–**	**(8 379)**	**101 206**
Compensation of employees	88 086	–	(12 670)	–	–	–	–	(12 670)	75 416
Goods and services	21 499	–	4 291	–	–	–	–	4 291	25 790
Transfers and subsidies	**19 268 641**	**–**	**709**	**–**	**–**	**–**	**–**	**709**	**19 269 350**
Provinces and municipalities	18 883 386	–	–	–	–	–	–	–	18 883 386
Departmental agencies and accounts	385 255	–	–	–	–	–	–	–	385 255
Households	–	–	709	–	–	–	–	709	709
Payments for capital assets	**535 566**	**–**	**–**	**35 737**	**–**	**–**	**–**	**35 737**	**571 303**
Buildings and other fixed structures	535 566	–	–	35 737	–	–	–	35 737	571 303
Total	**19 913 792**	**–**	**(7 670)**	**35 737**	**–**	**–**	**–**	**28 067**	**19 941 859**

Programme 3: Policy, Governance and Local Government Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management: Policy, Governance and Local Government Administration	6 210	–	1 000	–	–	–	–	1 000	7 210
Municipal Administration and Capacity	15 398	–	1 200	–	–	–	–	1 200	16 598
Municipal Funding and Revenue Support	22 958	–	(3 900)	–	–	–	–	(3 900)	19 058
Development Planning	17 925	–	3 900	–	–	–	–	3 900	21 825
Municipal Governance	365 201	–	(7 200)	–	–	–	–	(7 200)	358 001
Knowledge Management, Monitoring and Report Systems	32 299	–	(800)	–	–	–	–	(800)	31 499
Municipal Demarcation Board	80 134	–	–	–	–	–	–	–	80 134
Local Government Equitable Share	110 090 001	–	–	–	–	–	–	–	110 090 001
Municipal Systems Improvement Programme	157 366	–	–	–	–	–	–	–	157 366
Total	**110 787 492**	**–**	**(5 800)**	**–**	**–**	**–**	**–**	**(5 800)**	**110 781 692**

Programme 3: Policy, Governance and Local Government Administration (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**268 089**	**–**	**(6 126)**	**–**	**–**	**–**	**–**	**(6 126)**	**261 963**
Compensation of employees	93 120	–	(14 500)	–	–	–	–	(14 500)	78 620
Goods and services	174 969	–	8 374	–	–	–	–	8 374	183 343
Transfers and subsidies	**110 519 403**	**–**	**326**	**–**	**–**	**–**	**–**	**326**	**110 519 729**
Provinces and municipalities	110 090 001	–	–	–	–	–	–	–	110 090 001
Departmental agencies and accounts	120 043	–	–	–	–	–	–	–	120 043
Non-profit institutions	9 359	–	–	–	–	–	–	–	9 359
Households	300 000	–	326	–	–	–	–	326	300 326
Total	**110 787 492**	**–**	**(5 800)**	**–**	**–**	**–**	**–**	**(5 800)**	**110 781 692**

Programme 4: National Disaster Management Centre

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management: National Disaster Management Centre	36 328	–	(900)	–	–	–	–	(900)	35 428
Disaster Policy, Institutional Development and Compliance	9 112	–	3 600	–	–	–	–	3 600	12 712
Disaster Risk Reduction and Capacity Development	18 563	–	(1 500)	–	–	–	–	(1 500)	17 063
Disaster Preparedness, Response and Recovery Coordination	30 146	–	(9 200)	–	–	–	–	(9 200)	20 946
Municipal Disaster Recovery Grant	–	3 537 167	–	–	–	–	–	3 537 167	3 537 167
Disaster Response Grant	568 392	–	–	–	–	–	–	–	568 392
Total	**662 541**	**3 537 167**	**(8 000)**	**–**	**–**	**–**	**–**	**3 529 167**	**4 191 708**
Economic classification									
Current payments	**88 503**	**–**	**(8 177)**	**–**	**–**	**–**	**–**	**(8 177)**	**80 326**
Compensation of employees	53 568	–	(8 200)	–	–	–	–	(8 200)	45 368
Goods and services	34 935	–	23	–	–	–	–	23	34 958
Transfers and subsidies	**572 477**	**3 537 167**	**177**	**–**	**–**	**–**	**–**	**3 537 344**	**4 109 821**
Provinces and municipalities	568 392	3 537 167	–	–	–	–	–	3 537 167	4 105 559
Non-profit institutions	95	–	–	–	–	–	–	–	95
Households	3 990	–	177	–	–	–	–	177	4 167
Payments for capital assets	**1 561**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 561**
Machinery and equipment	1 561	–	–	–	–	–	–	–	1 561
Total	**662 541**	**3 537 167**	**(8 000)**	**–**	**–**	**–**	**–**	**3 529 167**	**4 191 708**

Programme 5: Community Work Programme

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Coordination, Partnerships and Implementation	3 195 350	–	(6 000)	112 244	–	–	–	106 244	3 301 594
Monitoring and Evaluation	27 596	–	11 500	–	–	–	–	11 500	39 096
Total	**3 222 946**	**–**	**5 500**	**112 244**	**–**	**–**	**–**	**117 744**	**3 340 690**
Economic classification									
Current payments	**3 202 738**	**–**	**5 344**	**112 244**	**–**	**–**	**–**	**117 588**	**3 320 326**
Compensation of employees	36 907	–	5 500	–	–	–	–	5 500	42 407
Goods and services	3 165 831	–	(156)	112 244	–	–	–	112 088	3 277 919
Transfers and subsidies	**–**	**–**	**156**	**–**	**–**	**–**	**–**	**156**	**156**
Households	–	–	156	–	–	–	–	156	156
Payments for capital assets	**20 208**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**20 208**
Machinery and equipment	20 208	–	–	–	–	–	–	–	20 208
Total	**3 222 946**	**–**	**5 500**	**112 244**	**–**	**–**	**–**	**117 744**	**3 340 690**

Details of adjustments to the 2026 ENE

Unforeseeable and unavoidable expenditure – R3.537 billion

Programme 4: National Disaster Management Centre

An additional R3.537 billion is allocated to reconstruct and rehabilitate municipal infrastructure damaged by floods in Eastern Cape, Free State, KwaZulu-Natal, Limpopo, Mpumalanga, North West, Northern Cape and Western Cape. These funds will be transferred to provinces and municipalities.

Virements and shifts within the vote

Programmes

1. Administration
2. Local Government Operations and Support
3. Policy, Governance and Local Government Administration
4. National Disaster Management Centre
5. Community Work Programme

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(14 000)**	**Programme 1**		**14 000**
Goods and services	Operating leases	(44)	Households	Employee social benefits	44
	Training and development	(156)		Employee social benefits	156
	Operating leases	(6 900)	Compensation of employees	Posts additional to the establishment	6 900
Compensation of employees	Salaries and wages	(6 900)	Goods and services	2026 local government elections	6 900
Shifts within the programme as a percentage of the programme budget		3.3%			
Virements to other programmes as a percentage of the programme budget		**0%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 2		**(13 379)**	**Programme 1**		**7 670**
Compensation of employees	Salaries and wages	**(7 670)**	Compensation of employees	Posts additional to the establishment	7 670
			Programme 2		**5 709**
	Salaries and wages	(1 000)	Goods and services	Travel and subsistence for visits to underperforming municipalities	1 000
	Salaries and wages	(4 000)		Ditsobotla local municipality (operations)	4 000
Goods and services	Computer services	(709)	Households	Employee social benefits	709
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 3		**(14 826)**	**Programme 1**		**3 600**
Compensation of employees	Salaries and wages	(3 600)	Compensation of employees	Posts additional to the establishment	3 600
			Programme 3		**8 700**
	Salaries and wages	(8 100)	Goods and services	Travel and subsistence for visits to underperforming municipalities	8 100
	Salaries and wages	(600)		2026 local government elections	600
			Programme 5		**2 200**
	Salaries and wages	(2 200)	Compensation of employees	Posts additional to the establishment	2 200
			Programme 3		**326**
Goods and services	Consultants	(326)	Households	Employee social benefits	326
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 4		**(8 377)**	**Programme 1**		**4 700**
Compensation of employees	Salaries and wages	(2 800)	Goods and services	2026 local government elections	2 800
	Salaries and wages	(1 900)		2026 local government elections	1 900
			Programme 4		**2-**
	Salaries and wages	(200)	Goods and services	2026 local government elections	200
			Programme 5		**3 300**
	Salaries and wages	(3 300)	Compensation of employees	Posts additional to the establishment	3 300
			Programme 4		**177**
Goods and services	Computer services	(177)	Households	Employee social benefits	177
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget		**1.2%**			
Programme 5		**(156)**	**Programme 5**		**156**
Goods and services	Computer services	(156)	Households	Employee social benefits	156
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(50 738)**			**50 738**

Rollovers – R147.981 million

Programme 2: Local Government Operations Systems

R35.737 million is rolled over for water service infrastructure projects as part of the *municipal infrastructure grant*.

Programme 5: Community Work Programme

R112.244 million is rolled over for protective gear for participants in the community works programme in all provinces.

Funds shifted between votes – R8.396 million

Programme 1: Administration

R8.396 million is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	422 338	199 801	47	405 206	96	447 503	0.3	201 619	45
Local Government Operations and Support	19 599 412	8 286 564	42	19 011 624	97	19 941 859	14.4	8 771 837	44.0
Policy, Governance and Local Government Administration	106 498 330	44 283 064	42	104 810 592	98	110 781 692	79.9	45 965 966	41.5
National Disaster Management Centre	2 797 779	419 288	15	2 780 774	99	4 191 708	3.0	404 869	9.7
Community Work Programme	3 306 289	1 686 358	51	3 202 874	97	3 340 690	2.4	1 480 270	44.3
Total	**132 624 148**	**54 875 075**	**41**	**130 211 070**	**98**	**138 703 452**	**100.0**	**56 824 561**	**41.0**
Economic classification									–
Current payments	**4 194 612**	**2 065 689**	**49**	**4 012 643**	**96**	**4 192 533**	**3.0**	**1 899 180**	**45.3**
Compensation of employees	451 528	198 640	44	417 576	92	453 759	0.3	221 302	48.8
Goods and services	3 743 084	1 866 961	50	3 594 979	96	3 738 774	2.7	1 677 878	44.9
Interest and rent on land	–	88	–	88	–	–	–	–	–
Transfers and subsidies	**127 928 945**	**52 779 157**	**41**	**125 750 816**	**98**	**133 912 870**	**96.5**	**54 888 276**	**41.0**
Provinces and municipalities	127 430 191	52 477 630	41	125 244 915	98	133 079 002	95.9	54 569 955	41.0
Departmental agencies and accounts	486 704	299 015	61	486 704	100	505 298	0.4	310 398	61.4
Foreign governments and international organisations	795	–	–	357	45	816	0.0	–	–
Non-profit institutions	9 015	95	1	9 110	101	9 454	0.0	4 775	50.5
Households	2 240	2 417	108	9 730	434	318 300	0.2	3 148	1.0
Payments for capital assets	**500 591**	**30 229**	**6**	**445 772**	**89**	**598 049**	**0.4**	**37 105**	**6.2**
Buildings and other fixed structures	493 807	28 327	6	438 324	89	571 303	0.4	35 008	6.1
Machinery and equipment	6 784	1 902	28	7 448	110	26 746	0.0	2 097	7.8
Payments for financial assets	**–**	**–**	**–**	**1 839**	**–**	**–**	**–**	**–**	**–**
Total	**132 624 148**	**54 875 075**	**41.4**	**130 211 070**	**98.2**	**138 703 452**	**100.0**	**56 824 561**	**41.0**

Expenditure trends

Total expenditure in 2025/26 was R130.2 billion, 98.2 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R54.9 billion, 41.4 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 is R56.8 billion, 41 per cent of the appropriation of R138.7 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R1.9 billion, 3.6 per cent. This was due to an increase in the disbursement of local government equitable share payments and the filling of funded posts.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**3 409**	**1 591**	**46.7**	**3 251**	**95.4**	**3 605**	**3 568**	**100.0**	**1 104**	**30.9**
Sales of goods and services produced by the department	905	103	11.4	212	23.4	955	916	25.7	109	11.9
Sales of scrap, waste, arms and other used current goods	1	1	100.0	1	100.0	–	–	–	–	–
Interest, dividends and rent on land	1 803	1 403	77.8	2 810	155.9	1 900	1 702	47.7	366	21.5
Transactions in financial assets and liabilities	700	84	12.0	228	32.6	750	950	26.6	629	66.2
Total	**3 409**	**1 591**	**46.7**	**3 251**	**95.4**	**3 605**	**3 568**	**100.0**	**1 104**	**30.9**

Revenue trends

Mid-year revenue in 2025/26 was R1.6 million, 46.7 per cent of the adjusted estimate, whereas revenue in the first half of 2026/27 was R1.1 million, 30.9 per cent of the adjusted estimate of R3.6 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 decreased by R487 000, 30.6 per cent. This was mainly due to a decrease in the receipt of interest on positive balances during the period.

Summary of changes to transfers and subsidies per programme

	2026/27									
			Adjustments appropriation							
R thousand	Appropriation	Special appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration										
Households										
Social benefits										
Current	**4 346**	**–**	**–**	**155**	**–**	**8 396**	**–**	**–**	**8 551**	**12 897**
Employee social benefits	–	–	–	4 501	–	–	–	–	4 501	4 501
Early retirement and voluntary exit programmes	4 346	–	–	(4 346)	–	8 396	–	–	4 050	8 396
Households										
Other transfers to households										
Current	**–**	**–**	**–**	**45**	**–**	**–**	**–**	**–**	**45**	**45**
Employee social benefits	–	–	–	45	–	–	–	–	45	45
Local Government Operations and Support										
Households										
Social benefits										
Current	**–**	**–**	**–**	**709**	**–**	**–**	**–**	**–**	**709**	**709**
Employee social benefits	–	–	–	709	–	–	–	–	709	709
Policy, Governance and Local Government Administration										
Households										
Social benefits										
Current	**–**	**–**	**–**	**326**	**–**	**–**	**–**	**–**	**326**	**326**
Employee social benefits	–	–	–	326	–	–	–	–	326	326
National Disaster Management Centre										
Households										
Social benefits										
Current	**–**	**–**	**–**	**115**	**–**	**–**	**–**	**–**	**115**	**115**
Employee social benefits	–	–	–	115	–	–	–	–	115	115
Households										
Other transfers to households										
Current	**3 990**	**–**	**–**	**62**	**–**	**–**	**–**	**–**	**62**	**4 052**
Bursaries for non-employees	3 990	–	–	62	–	–	–	–	62	4 052
Community Work Programme										
Households										
Social benefits										
Current	**–**	**–**	**–**	**156**	**–**	**–**	**–**	**–**	**156**	**156**
Employee social benefits	–	–	–	156	–	–	–	–	156	156

Summary of changes to conditional grants: Local government

	2026/27									
			Adjustments appropriation							
R thousand	Appropriation	Special appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
National Disaster Management Centre	**411 020**	**–**	**3 537 167**	**–**	**–**	**–**	**–**	**–**	**3 537 167**	**3 948 187**
Municipal Disaster Recovery Grant	–	–	3 537 167	–	–	–	–	–	3 537 167	3 537 167

Vote 4

Government Communication and Information System

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**803 246**	**–**	**36 766**	**840 012**
of which:				
Current payments	535 067	–	19 677	554 744
Transfers and subsidies	262 523	–	16 724	279 247
Payments for capital assets	5 656	–	365	6 021
Executive authority	Minister in the Presidency			
Accounting officer	Director-General of Government Communication and Information System			
Website	www.gcis.gov.za			

Vote purpose

Provide a comprehensive communication service on behalf of government to facilitate the involvement of the majority of South Africans in governance, reconstruction and development, nation building, and reconciliation.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Percentage compliance of government communications at the national level with qualitative elements in phase 2 of the government communication policy per year	Content Processing and Dissemination	Social cohesion and nation building	25%	41%	–
Audience reached across digital platforms (websites and social media) per year	Content Processing and Dissemination		800 million	840 million	–
Number of reads on SAnews articles per year	Content Processing and Dissemination		33 million	29 million	–
Number of people reached through central government campaigns amplifying the 2024-2029 MTDP priorities	Content Processing and Dissemination		50 million	55 million	–
Number of qualitative tracker surveys undertaken to assess citizen satisfaction in service delivery per year	Content Processing and Dissemination		3	0	–
Number of audiovisual content products developed per year to profile national events, government programmes and the Presidency on various platforms to amplify reach	Content Processing and Dissemination		2 400	1 792	–
Number of development communication projects aligned with the national communication strategic framework per year	Intergovernmental Coordination and Stakeholder Management		1 250	848	–

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Shifts between votes	Unforeseeable/ Unavoidable	Rollovers	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	217 457	541	(8 000)	1 056	–	–	–	(6 403)	211 054
Content Processing and Dissemination	427 644	887	3 122	25 928	–	–	–	29 937	457 581
Intergovernmental Coordination and Stakeholder Management	158 145	–	4 878	8 354	–	–	–	13 232	171 377
Total	**803 246**	**1 428**	**–**	**35 338**	**–**	**–**	**–**	**36 766**	**840 012**
Economic classification									
Current payments	**535 067**	**–**	**(365)**	**20 042**	**–**	**–**	**–**	**19 677**	**554 744**
Compensation of employees	324 517	–	–	–	–	–	–	–	324 517
Goods and services	210 550	–	(365)	20 042	–	–	–	19 677	230 227
Transfers and subsidies	**262 523**	**1 428**	**–**	**15 296**	**–**	**–**	**–**	**16 724**	**279 247**
Departmental agencies and accounts	260 273	–	–	9 958	–	–	–	9 958	270 231
Public corporations and private enterprises	41	–	–	–	–	–	–	–	41
Households	2 209	1 428	–	5 338	–	–	–	6 766	8 975
Payments for capital assets	**5 656**	**–**	**365**	**–**	**–**	**–**	**–**	**365**	**6 021**
Machinery and equipment	5 656	–	341	–	–	–	–	341	5 997
Software and other intangible assets	–	–	24	–	–	–	–	24	24
Total	**803 246**	**1 428**	**–**	**35 338**	**–**	**–**	**–**	**36 766**	**840 012**

1. Other adjustments include self-financing expenditure, funds shifted within a vote following a function shift, the use of funds in emergency situations, declared unspent funds, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Shifts between votes	Unforeseeable/ Unavoidable	Rollovers	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Departmental Management	13 786	–	(500)	–	–	–	–	(500)	13 286
Corporate Services	91 883	541	3 708	–	–	–	–	4 249	96 132
Financial Administration	27 865	–	991	1 056	–	–	–	2 047	29 912
Internal Audit	12 398	–	(533)	–	–	–	–	(533)	11 865
Office Accommodation	71 525	–	(11 666)	–	–	–	–	(11 666)	59 859
Total	**217 457**	**541**	**(8 000)**	**1 056**	**–**	**–**	**–**	**(6 403)**	**211 054**

Programme 1: Administration (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Shifts between votes	Unforeseeable/ Unavoidable	Rollovers	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**215 174**	**–**	**(8 190)**	**–**	**–**	**–**	**–**	**(8 190)**	**206 984**
Compensation of employees	91 588	–	–	–	–	–	–	–	91 588
Goods and services	123 586	–	(8 190)	–	–	–	–	(8 190)	115 396
Transfers and subsidies	**408**	**541**	**–**	**1 056**	**–**	**–**	**–**	**1 597**	**2 005**
Public corporations and private enterprises	39	–	–	–	–	–	–	–	39
Households	369	541	–	1 056	–	–	–	1 597	1 966
Payments for capital assets	**1 875**	**–**	**190**	**–**	**–**	**–**	**–**	**190**	**2 065**
Machinery and equipment	1 875	–	166	–	–	–	–	166	2 041
Software and other intangible assets	–	–	24	–	–	–	–	24	24
Total	**217 457**	**541**	**(8 000)**	**1 056**	**–**	**–**	**–**	**(6 403)**	**211 054**

Programme 2: Content Processing and Dissemination

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Shifts between votes	Unforeseeable/ Unavoidable	Rollovers	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management for Content Processing and Dissemination	3 038	–	(795)	–	–	–	–	(795)	2 243
Research Analysis and Knowledge Services	40 653	–	(197)	–	–	–	–	(197)	40 456
Products and Platforms	47 943	887	117	531	–	–	–	1 535	49 478
Communication Service Agency	70 316	–	4 086	15 439	–	–	–	19 525	89 841
Policy Development, Analysis and Market Modelling	5 421	–	(89)	–	–	–	–	(89)	5 332
Brand South Africa	218 349	–	–	–	–	–	–	–	218 349
Media Development and Diversity Agency	41 924	–	–	9 958	–	–	–	9 958	51 882
Total	**427 644**	**887**	**3 122**	**25 928**	**–**	**–**	**–**	**29 937**	**457 581**

Programme 2: Content Processing and Dissemination (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Shifts between votes	Unforeseeable/ Unavoidable	Rollovers	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**165 233**	**–**	**4 000**	**14 030**	**–**	**–**	**–**	**18 030**	**183 263**
Compensation of employees	103 257	–	–	–	–	–	–	–	103 257
Goods and services	61 976	–	4 000	14 030	–	–	–	18 030	80 006
Transfers and subsidies	**260 573**	**887**	**–**	**11 898**	**–**	**–**	**–**	**12 785**	**273 358**
Departmental agencies and accounts	260 273	–	–	9 958	–	–	–	9 958	270 231
Households	300	887	–	1 940	–	–	–	2 827	3 127
Payments for capital assets	**1 838**	**–**	**(878)**	**–**	**–**	**–**	**–**	**(878)**	**960**
Machinery and equipment	1 838	–	(878)	–	–	–	–	(878)	960
Total	**427 644**	**887**	**3 122**	**25 928**	**–**	**–**	**–**	**29 937**	**457 581**

Programme 3: Intergovernmental Coordination and Stakeholder Management

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Shifts between votes	Unforeseeable/ Unavoidable	Rollovers	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management for Intergovernmental Coordination and Stakeholder Management	4 531	–	55	–	–	–	–	55	4 586
Provincial and Local Liaison	109 159	–	288	8 354	–	–	–	8 642	117 801
Media Engagement	19 184	–	1 376	–	–	–	–	1 376	20 560
Cluster Supervision (Human Development, Social Protection, and Governance and Administration)	12 356	–	649	–	–	–	–	649	13 005
Cluster Supervision (Economic and Infrastructure, Justice and International)	12 915	–	2 510	–	–	–	–	2 510	15 425
Total	**158 145**	**–**	**4 878**	**8 354**	**–**	**–**	**–**	**13 232**	**171 377**
Economic classification									
Current payments	**154 660**	**–**	**3 825**	**6 012**	**–**	**–**	**–**	**9 837**	**164 497**
Compensation of employees	129 672	–	–	–	–	–	–	–	129 672
Goods and services	24 988	–	3 825	6 012	–	–	–	9 837	34 825
Transfers and subsidies	**1 542**	**–**	**–**	**2 342**	**–**	**–**	**–**	**2 342**	**3 884**
Public corporations and private enterprises	2	–	–	–	–	–	–	–	2
Households	1 540	–	–	2 342	–	–	–	2 342	3 882
Payments for capital assets	**1 943**	**–**	**1 053**	**–**	**–**	**–**	**–**	**1 053**	**2 996**
Machinery and equipment	1 943	–	1 053	–	–	–	–	1 053	2 996
Total	**158 145**	**–**	**4 878**	**8 354**	**–**	**–**	**–**	**13 232**	**171 377**

Details of adjustments to the 2026 ENE

Appropriation of funds for expenditure already announced by the minister during the tabling of the annual budget – R1.428 million

Programme 1: Administration

An additional R541 000 is allocated is allocated to fund the early retirement and voluntary exit programmes.

Programme 2: Content Processing and Dissemination

An additional R887 000 is allocated to fund the early retirement and voluntary exit programmes.

Virements and shifts within the vote

Programmes

1. Administration
2. Content Processing and Dissemination
3. Intergovernmental Coordination and Stakeholder Management

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(8 214)**	**Programme 1**		**214**
Goods and services	Legal services	(79)	Machinery and equipment	Laptops	79
	Operating leases	(111)		Laptops	111
Machinery and equipment	Office equipment	(24)	Software and other intangible assets	Utility software	24
			Programme 2		**4 000**
Goods and services	Operating leases	(4 000)	Goods and services	Advertising	4 000
			Programme 3		**4 000**
	Operating leases	(1 141)	Goods and services	Advertising, catering, communication, minor assets, travel and subsistence, venues and facilities	1 141
	Operating leases	(1 344)		Administrative fees, advertising, minor assets, travel and subsistence, venues and facilities	1 344
	Operating leases	(530)		Administrative fees, advertising, communication, minor assets, travel and subsistence, venues and facilities	530
	Operating leases	(985)		Administrative fees, advertising, catering, minor assets, travel and subsistence	985
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget		**3.7%**			

Virements and shifts within the vote (continued)

Programmes

1. Administration
2. Content Processing and Dissemination
3. Intergovernmental Coordination and Stakeholder Management

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 2		**(878)**	**Programme 3**		**878**
Machinery and equipment	Photographic equipment	(402)	Machinery and equipment	Computers	402
	Audio-visual equipment	(476)		Laptops	476
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0.2%**			
Programme 3		**(175)**	**Programme 3**		**175**
Goods and services	Contractors; operating leases; property payments; stationery, printing and office supplies	(175)	Machinery and equipment	Audio-visual and photographic equipment, office equipment	175
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(9 267)**			**9 267**

Funds shifted between votes – R35.338 million

Programme 1: Administration

R1.056 million is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes.

Programme 2: Content Processing and Dissemination

R9.958 million is transferred from projected unspent funds in other departments to fund operational shortfalls in the Media Development and Diversity Agency.

R4.997 million is transferred from projected unspent funds in other departments to fund communication activities related to South Africa's chairship of the Southern African Development Community.

R9.033 million is transferred from projected unspent funds in other departments to fund the 2026 local government elections communication campaign.

R1.94 million is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes.

Programme 3: Intergovernmental Coordination and Stakeholder Management

R2.141 million is transferred from projected unspent funds in other departments to fund communication activities related to South Africa's chairship of the Southern African Development Community.

R3.871 million is transferred from projected unspent funds in other departments to fund communication activities related to the 2026 local government elections.

R2.342 million is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	217 328	106 456	49.0	210 817	97.0	211 054	25.1	103 799	49.2
Content Processing and Dissemination	454 661	235 983	51.9	456 964	100.5	457 581	54.5	212 064	46.3
Intergovernmental Coordination and Stakeholder Management	157 356	77 736	49.4	161 394	102.6	171 377	20.4	84 372	49.2
Total	**829 345**	**420 175**	**50.7**	**829 175**	**100.0**	**840 012**	**100.0**	**400 235**	**47.6**
Economic classification									–
Current payments	**545 495**	**266 502**	**48.9**	**539 943**	**99.0**	**554 744**	**66.0**	**261 419**	**47.1**
Compensation of employees	311 080	152 931	49.2	310 565	99.8	324 517	38.6	162 864	50.2
Goods and services	234 415	113 571	48.4	229 378	97.9	230 227	27.4	98 555	42.8
Transfers and subsidies	**270 711**	**145 662**	**53.8**	**270 875**	**100.1**	**279 247**	**33.2**	**132 869**	**47.6**
Departmental agencies and accounts	269 368	145 354	54.0	269 368	100.0	270 231	32.2	130 136	48.2
Public corporations and private enterprises	46	–	–	53	115.2	41	0.0	6	14.6
Households	1 297	308	23.7	1 454	112.1	8 975	1.1	2 727	30.4
Payments for capital assets	**13 139**	**7 992**	**60.8**	**18 267**	**139.0**	**6 021**	**0.7**	**5 890**	**97.8**
Buildings and other fixed structures	–	–	–	50	–	–	–	–	–
Machinery and equipment	11 294	6 147	54.4	16 372	145.0	5 997	0.7	5 866	97.8
Software and other intangible assets	1 845	1 845	100.0	1 845	100.0	24	0.0	24	100.0
Payments for financial assets	**–**	**19**	**–**	**90**	**–**	**–**	**–**	**57**	**–**
Total	**829 345**	**420 175**	**50.7**	**829 175**	**100.0**	**840 012**	**100.0**	**400 235**	**47.6**

Expenditure trends

Total expenditure in 2025/26 was R829.2 million, 100 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R420.2 million, 50.7 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R400.2 million, 47.6 per cent of the adjusted appropriation of R840 million. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 decreased by R19.9 million, 4.7 per cent. This was mainly due to the one-off activities related to South Africa's G20 presidency, which increased the budget in 2025/26.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**3 468**	**2 930**	**84.5**	**2 323**	**67.0**	**714**	**1 431**	**100.0**	**716**	**50.0**
Sales of goods and services produced by the department	2 485	2 211	89.0	1 685	67.8	428	664	46.4	332	50.0
Sales of scrap, waste, arms and other used current goods	2	1	50.0	4	200.0	2	2	0.1	1	50.0
Interest, dividends and rent on land	92	46	50.0	49	53.3	94	80	5.6	40	50.0
Transactions in financial assets and liabilities	889	672	75.6	585	65.8	190	685	47.9	343	50.1
Total	**3 468**	**2 930**	**84.5**	**2 323**	**67.0**	**714**	**1 431**	**100.0**	**716**	**50.0**

Revenue trends

Mid-year revenue in 2025/26 was R2.9 million, 84.5 per cent of the 2025/26 adjusted estimate, whereas revenue for the first half of 2026/27 was R716 000, 50 per cent of the adjusted estimate of R1.4 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 decreased by R2.2 million, 75.6 per cent. This was mainly due to a decrease in rental income from subletting offices to the Border Management Authority as its lease with the department lapsed in May 2025.

Changes to transfers and subsidies

Summary of changes to transfers and subsidies per programme

		2026/27							
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Shifts between votes	Unforeseeable/ Unavoidable	Rollovers	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**369**	**541**	**–**	**1 056**	**–**	**–**	**–**	**1 597**	**1 966**
Employee social benefits	369	541	–	1 056	–	–	–	1 597	1 966
Content Processing and Dissemination									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**41 924**	**–**	**–**	**9 958**	**–**	**–**	**–**	**9 958**	**51 882**
Media Development and Diversity Agency	41 924	–	–	9 958	–	–	–	9 958	51 882
Households									
Social benefits									
Current	**300**	**887**	**–**	**1 940**	**–**	**–**	**–**	**2 827**	**3 127**
Employee social benefits	300	887	–	1 940	–	–	–	2 827	3 127
Intergovernmental Coordination and Stakeholder Management									
Households									
Social benefits									
Current	**1 540**	**–**	**–**	**2 342**	**–**	**–**	**–**	**2 342**	**3 882**
Employee social benefits	1 540	–	–	2 342	–	–	–	2 342	3 882

Vote 5

Home Affairs

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**13 766 407**	**–**	**2 441 213**	**16 207 620**
of which:				
Current payments	7 004 401	–	2 227 315	9 231 716
Transfers and subsidies	6 568 245	–	26 139	6 594 384
Payments for capital assets	193 761	–	187 759	381 520
Executive authority	Minister of Home Affairs			
Accounting officer	Director-General of Home Affairs			
Website	www.dha.gov.za			

Vote purpose

Efficiently determine and safeguard the identity and status of citizens. Regulate immigration to ensure security, promote development and fulfil South Africa's international obligations.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of births registered within 30 calendar days per year	Citizen Affairs	Social cohesion and nation building	644 000	340 513	–
Number of smart identity cards issued to citizens and permanent residents turning 16 years of age per year (first issues)	Citizen Affairs	Digital transformation across the state	800 000	579 463	–
Number of smart ID cards issued to citizens and permanent residents 16 years of age and above per year (reissues)	Citizen Affairs		2.2 million	1.3 million	–
Percentage of machine-readable adult passports (live capture system) issued within 13 working days for applications collected and processed within South Africa per year	Citizen Affairs		90%	96.9% (391 318/403 520)	–
Percentage of machine-readable passports for children (live capture system) issued within 18 working days for applications collected and processed within South Africa per year	Citizen Affairs		90%	99% (70 553/71 294)	–
Percentage of business visa outcomes issued within 8 weeks for applications processed within South Africa per year	Immigration Affairs	Increased trade and investment	90%	100% (28)	–
Percentage of general work visa outcomes issued within 4 weeks for applications processed within South Africa per year	Immigration Affairs		95%	98.4% (695/706)	–
Number of deportations conducted per year	Immigration Affairs	Effective border security	45 000	32 576	–

Progress

In the first half of the financial year, the department exceeded its annual targets for issuing child passports and general work and business visa outcomes. This was mainly due to improvements in the adjudication process and the timely finalisation of applications.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Shifts between votes	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	3 062 786	–	(30 354)	–	1 169 091	15 518	–	1 154 255	4 217 041
Citizen Affairs	3 570 811	–	27 092	–	906 907	–	–	933 999	4 504 810
Immigration Affairs	625 180	292 768	3 262	11 864	33 200	–	–	341 094	966 274
Institutional Support and Transfers	6 507 630	11 865	–	–	–	–	–	11 865	6 519 495
Total	**13 766 407**	**304 633**	**–**	**11 864**	**2 109 198**	**15 518**	**–**	**2 441 213**	**16 207 620**
Economic classification									
Current payments	**7 004 401**	**292 768**	**(7 374)**	**11 864**	**1 929 198**	**859**	**–**	**2 227 315**	**9 231 716**
Compensation of employees	4 397 422	–	–	–	–	–	–	–	4 397 422
Goods and services	2 606 979	292 768	(7 374)	11 864	1 929 198	859	–	2 227 315	4 834 294
Transfers and subsidies	**6 568 245**	**11 865**	**(385)**	**–**	**–**	**14 659**	**–**	**26 139**	**6 594 384**
Provinces and municipalities	3 093	–	285	–	–	–	–	285	3 378
Departmental agencies and accounts	6 507 630	11 865	–	–	–	14 659	–	26 524	6 534 154
Public corporations and private enterprises	660	–	–	–	–	–	–	–	660
Households	56 862	–	(670)	–	–	–	–	(670)	56 192
Payments for capital assets	**193 761**	**–**	**7 759**	**–**	**180 000**	**–**	**–**	**187 759**	**381 520**
Buildings and other fixed structures	–	–	1 661	–	40 000	–	–	41 661	41 661
Machinery and equipment	153 761	–	5 798	–	100 000	–	–	105 798	259 559
Software and other intangible assets	40 000	–	300	–	40 000	–	–	40 300	80 300
Total	**13 766 407**	**304 633**	**–**	**11 864**	**2 109 198**	**15 518**	**–**	**2 441 213**	**16 207 620**

1. Other adjustments include the appropriation of funds for expenditure already announced by the minister during the tabling of the annual budget, funds shifted within a vote following a function shift, the use of funds in emergency situations, declared unspent funds, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	34 986	–	–	–	–	–	–	–	34 986
Management Support Services	308 710	–	2 348	–	158 491	–	–	160 839	469 549
Corporate Services	1 166 866	–	(32 702)	–	379 800	14 659	–	361 757	1 528 623
Transversal Information Technology Management	1 089 929	–	–	–	630 800	859	–	631 659	1 721 588
Office Accommodation	462 295	–	–	–	–	–	–	–	462 295
Total	**3 062 786**	**–**	**(30 354)**	**–**	**1 169 091**	**15 518**	**–**	**1 154 255**	**4 217 041**

Programme 1: Administration (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**2 849 817**	**–**	**(134)**	**–**	**989 091**	**859**	**–**	**989 816**	**3 839 633**
Compensation of employees	1 060 976	–	–	–	–	–	–	–	1 060 976
Goods and services	1 788 841	–	(134)	–	989 091	859	–	989 816	2 778 657
Transfers and subsidies	**39 162**	**–**	**(30 354)**	**–**	**–**	**14 659**	**–**	**(15 695)**	**23 467**
Provinces and municipalities	843	–	–	–	–	–	–	–	843
Departmental agencies and accounts	–	–	–	–	–	14 659	–	14 659	14 659
Public corporations and private enterprises	644	–	–	–	–	–	–	–	644
Households	37 675	–	(30 354)	–	–	–	–	(30 354)	7 321
Payments for capital assets	**173 807**	**–**	**134**	**–**	**180 000**	**–**	**–**	**180 134**	**353 941**
Buildings and other fixed structures	–	–	315	–	40 000	–	–	40 315	40 315
Machinery and equipment	133 807	–	(481)	–	100 000	–	–	99 519	233 326
Software and other intangible assets	40 000	–	300	–	40 000	–	–	40 300	80 300
Total	**3 062 786**	**–**	**(30 354)**	**–**	**1 169 091**	**15 518**	**–**	**1 154 255**	**4 217 041**

Programme 2: Citizen Affairs

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Citizen Affairs Management	496 914	–	(151)	–	2 500	–	–	2 349	499 263
Status Services	101 754	–	1 219	–	848 509	–	–	849 728	951 482
Identification Services	181 949	–	4 747	–	–	–	–	4 747	186 696
Service Delivery to Provinces	2 790 194	–	21 277	–	55 898	–	–	77 175	2 867 369
Total	**3 570 811**	**–**	**27 092**	**–**	**906 907**	**–**	**–**	**933 999**	**4 504 810**
Economic classification									
Current payments	**3 532 490**	**–**	**(7 139)**	**–**	**906 907**	**–**	**–**	**899 768**	**4 432 258**
Compensation of employees	2 942 248	–	–	–	–	–	–	–	2 942 248
Goods and services	590 242	–	(7 139)	–	906 907	–	–	899 768	1 490 010
Transfers and subsidies	**18 367**	**–**	**26 707**	**–**	**–**	**–**	**–**	**26 707**	**45 074**
Provinces and municipalities	2 250	–	285	–	–	–	–	285	2 535
Public corporations and private enterprises	16	–	–	–	–	–	–	–	16
Households	16 101	–	26 422	–	–	–	–	26 422	42 523
Payments for capital assets	**19 954**	**–**	**7 524**	**–**	**–**	**–**	**–**	**7 524**	**27 478**
Buildings and other fixed structures	–	–	1 346	–	–	–	–	1 346	1 346
Machinery and equipment	19 954	–	6 178	–	–	–	–	6 178	26 132
Total	**3 570 811**	**–**	**27 092**	**–**	**906 907**	**–**	**–**	**933 999**	**4 504 810**

Programme 3: Immigration Affairs

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Immigration Affairs Management	35 972	–	21	–	29 200	–	–	29 221	65 193
Admission Services	122 071	–	(2 900)	11 864	–	–	–	8 964	131 035
Immigration Services	281 915	292 768	3 274	–	4 000	–	–	300 042	581 957
Asylum Seekers	185 222	–	2 867	–	–	–	–	2 867	188 089
Total	**625 180**	**292 768**	**3 262**	**11 864**	**33 200**	**–**	**–**	**341 094**	**966 274**
Economic classification									
Current payments	**622 094**	**292 768**	**(101)**	**11 864**	**33 200**	**–**	**–**	**337 731**	**959 825**
Compensation of employees	394 198	–	–	–	–	–	–	–	394 198
Goods and services	227 896	292 768	(101)	11 864	33 200	–	–	337 731	565 627
Transfers and subsidies	**3 086**	**–**	**3 262**	**–**	**–**	**–**	**–**	**3 262**	**6 348**
Households	3 086	–	3 262	–	–	–	–	3 262	6 348
Payments for capital assets	**–**	**–**	**101**	**–**	**–**	**–**	**–**	**101**	**101**
Machinery and equipment	–	–	101	–	–	–	–	101	101
Total	**625 180**	**292 768**	**3 262**	**11 864**	**33 200**	**–**	**–**	**341 094**	**966 274**

Programme 4: Institutional Support and Transfers

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Border Management Authority	2 548 279	11 865	–	–	–	–	–	11 865	2 560 144
Electoral Commission	3 109 517	–	–	–	–	–	–	–	3 109 517
Represented Political Parties' Fund	849 834	–	–	–	–	–	–	–	849 834
Total	**6 507 630**	**11 865**	**–**	**–**	**–**	**–**	**–**	**11 865**	**6 519 495**
Economic classification									
Transfers and subsidies	**6 507 630**	**11 865**	**–**	**–**	**–**	**–**	**–**	**11 865**	**6 519 495**
Departmental agencies and accounts	6 507 630	11 865	–	–	–	–	–	11 865	6 519 495
Total	**6 507 630**	**11 865**	**–**	**–**	**–**	**–**	**–**	**11 865**	**6 519 495**

Details of adjustments to the 2026 ENE

Unforeseeable and unavoidable expenditure – R304.633 million

Programme 3: Immigration Affairs

R292.768 million is allocated for the mass repatriation and lawful processing, detention and deportation of undocumented foreign nationals.

Programme 4: Institutional Support and Transfers

R11.865 million is allocated to the Border Management Authority for costs associated with facilitating and managing the legitimate movement of people within the border law enforcement area and at ports of entry during the repatriation of undocumented foreign nationals.

Virements and shifts within the vote

Programmes

1. Administration
2. Citizen Affairs
3. Immigration Affairs
4. Institutional Support and Transfers

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(42 940)**	**Programme 1**		**12 586**
Goods and services	Contractors	(3 485)	Machinery and equipment	Office equipment	3 485
	Minor assets	(956)		ICT equipment	956
	Consultants	(117)		Office equipment	117
	Property payments	(22)		Office equipment	22
	Advertising	(945)		Office equipment	945
	Travel and subsistence	(370)		Office equipment	370
	Stationery, printing and office supplies	(220)	Buildings and other fixed structures	Office refurbishment	220
	Travel and subsistence	(95)		Office equipment	95
Machinery and equipment	Cellphones	(6 076)	Goods and services	Communication	6 076
	Cellphones	(300)	Software and other intangible assets	ICT upgrades	300
			Programme 2		**27 092**
Households	Early retirement and voluntary exit programmes	(27 092)	Households	Early retirement and voluntary exit programmes	27 092
			Programme 3		**3 262**
	Early retirement and voluntary exit programmes	(3 262)	Households	Early retirement and voluntary exit programmes	3 262
Shifts within the programme as a percentage of the programme budget		0.4%			
Virements to other programmes as a percentage of the programme budget		**1%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 2		**(8 229)**	**Programme 2**		**8 229**
Goods and services	Consultants	(1 346)	Buildings and other fixed structures	Digitisation centre renovations	1 346
	Consultants	(3 661)	Machinery and equipment	Digitisation centre inverters	3 661
	Minor assets	(151)		Office equipment	151
	Minor assets, travel and subsistence	(763)		Smart identity card shredding machine	763
	Stationery, printing and office supplies	(186)		Office equipment	186
	Consumable supplies	(994)		Finance leases, laptops, vehicles	994
	Printing paper	(3)		Office equipment	3
	Minor assets, travel and subsistence	(420)		Finance leases, laptops	420
	Fleet services	(30)	Provinces and municipalities	Vehicle licences	30
	Packing material	(5)		Vehicle licences	5
Households	Leave gratuities	(420)	Goods and services	Office maintenance	420
	Leave gratuities	(250)	Provinces and municipalities	Vehicle licences	250
Shifts within the programme as a percentage of the programme budget		0.2%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 3		**(101)**	**Programme 3**		**101**
Goods and services	Consumable supplies	(13)	Machinery and equipment	Office equipment	13
	Computer services	(20)		Office equipment	20
	Travel and subsistence	(21)		Office equipment	21
	Travel and subsistence	(47)		Laptops	47
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(51 270)**			**51 270**

Rollovers – R11.864 million

Programme 3: Immigration Affairs

R11.864 million is rolled over as a result of funds that were not claimed by the Border Management Authority for the name recognition system.

Self-financing expenditure – R2.109 billion

R2.109 billion has been generated across all programmes from the issuing of passports and smart identity cards. It is allocated as follows:

Programme 1: Administration

R1.169 billion for security services, footprint development for hospital connectivity, multidisciplinary teams, ministerial outreach programmes, digital transformation, property payments, bank charges, travel and subsistence, the Refugee Appeals Authority of South Africa and the standing committee on refugee affairs.

Programme 2: Citizen Affairs

R906.907 million for the production and issuing of passports and smart identity cards, and increasing the department's footprint through the rollout of mobile units and fleet services.

Programme 3: Immigrations Affairs

R33.2 million for payments to the Immigration Advisory Board, foreign office coordination and transport costs for the deportation of undocumented foreign nationals.

Funds shifted between votes – R15.518 million

Programme1: Administration

R859 000 is transferred from National Treasury for the ghost worker project.

R14.659 million is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes in the Government Printing Works.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	4 074 206	2 060 705	50.6	3 567 203	87.6	4 217 041	26.0	1 888 696	44.8
Citizen Affairs	4 850 206	2 366 218	48.8	4 677 812	96.4	4 504 810	27.8	2 507 048	55.7
Immigration Affairs	879 106	451 714	51.4	978 317	111.3	966 274	6.0	606 341	62.8
Institutional Support and Transfers	5 352 547	2 156 645	40.3	5 352 547	100.0	6 519 495	40.2	4 399 055	67.5
Total	**15 156 065**	**7 035 282**	**46.4**	**14 575 879**	**96.2**	**16 207 620**	**100.0**	**9 401 140**	**58.0**
Economic classification									–
Current payments	**9 628 482**	**4 701 714**	**48.8**	**8 758 134**	**91.0**	**9 231 716**	**57.0**	**4 693 644**	**50.8**
Compensation of employees	4 232 593	1 948 072	46.0	3 896 012	92.0	4 397 422	27.1	2 023 374	46.0
Goods and services	5 395 889	2 753 642	51.0	4 862 076	90.1	4 834 294	29.8	2 670 115	55.2
Interest and rent on land	–	–	–	46	–	–	–	155	–
Transfers and subsidies	**5 374 660**	**2 170 108**	**40.4**	**5 376 146**	**100.0**	**6 594 384**	**40.7**	**4 454 379**	**67.5**
Provinces and municipalities	3 586	1 193	33.3	2 813	78.4	3 378	0.0	1 369	40.5
Departmental agencies and accounts	5 352 547	2 156 645	40.3	5 352 547	100.0	6 534 154	40.3	4 399 561	67.3
Public corporations and private enterprises	359	–	–	155	43.2	660	0.0	–	–
Households	18 168	12 270	67.5	20 631	113.6	56 192	0.3	53 449	95.1
Payments for capital assets	**152 923**	**163 460**	**106.9**	**441 599**	**288.8**	**381 520**	**2.4**	**253 117**	**66.3**
Buildings and other fixed structures	–	68 028	–	161 367	–	41 661	0.3	53 139	127.6
Machinery and equipment	108 481	62 704	57.8	247 158	227.8	259 559	1.6	138 264	53.3
Software and other intangible assets	44 442	32 728	73.6	33 074	74.4	80 300	0.5	61 714	76.9
Total	**15 156 065**	**7 035 282**	**46.4**	**14 575 879**	**96.2**	**16 207 620**	**100.0**	**9 401 140**	**58.0**

Expenditure trends

Total expenditure in 2025/26 was R14.6 billion, 96.2 per cent of the 2025/26 adjusted appropriation. Mid-year expenditure in 2025/26 was R7 billion, 46.4 per cent of the 2025/26 adjusted appropriation, whereas expenditure in the first half of 2026/27 was R9.4 billion, 58 per cent of the adjusted appropriation of R16.2 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R2.4 billion, 33.6 per cent. This was mainly due to an increase in payments for accrual, legal fees, physical security, operating costs, property, and costs associated with deportations and repatriations.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**2 523 079**	**602 578**	**23.9**	**1 990 341**	**78.9**	**2 120 500**	**2 213 802**	**100.0**	**863 742**	**39.0**
Sales of goods and services produced by the department	2 378 314	574 474	24.2	1 942 682	81.7	2 020 290	2 125 963	96.0	860 703	40.5
Sales of scrap, waste, arms and other used current goods	117	12	10.3	13	11.1	15	15	0.0	–	–
Fines, penalties and forfeits	34 340	22 353	65.1	20 862	60.8	2 940	3 069	0.1	542	17.7
Interest, dividends and rent on land	41 508	102	0.2	249	0.6	887	926	0.0	174	18.8
Sales of capital assets	9 687	1 332	13.8	2 191	22.6	6 306	6 583	0.3	798	12.1
Transactions in financial assets and liabilities	59 113	4 305	7.3	24 344	41.2	90 062	77 246	3.5	1 525	2.0
Total	**2 523 079**	**602 578**	**23.9**	**1 990 341**	**78.9**	**2 120 500**	**2 213 802**	**100.0**	**863 742**	**39.0**

Revenue trends

Mid-year revenue in 2025/26 was R602.6 million, 23.9 per cent of the 2025/26 adjusted estimate, whereas revenue in the first half of 2026/27 was R863.7 million, 39 per cent of the adjusted estimate of R2.2 billion for the year. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R261.2 million, 43.3 per cent. This was mainly due to the receipt of foreign revenue from the Department of International Relations and Cooperation.

Changes to transfers and subsidies

Summary of changes to transfers and subsidies per programme

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**–**	**–**	**–**	**–**	**–**	**14 659**	**–**	**14 659**	**14 659**
Government printing works	–	–	–	–	–	14 659	–	14 659	14 659
Households									
Social benefits									
Current	**37 675**	**–**	**(30 354)**	**–**	**–**	**–**	**–**	**(30 354)**	**7 321**
Employee social benefits	972	–	2 348	–	–	–	–	2 348	3 320
Early retirement and voluntary exit programmes	36 703	–	(32 702)	–	–	–	–	(32 702)	4 001

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Citizen Affairs									
Provinces and municipalities									
Provinces									
Provincial agencies and funds									
Current	**2 250**	**–**	**285**	**–**	**–**	**–**	**–**	**285**	**2 535**
Vehicle licences	2 250	–	285	–	–	–	–	285	2 535
Households									
Social benefits									
Current	**16 101**	**–**	**26 422**	**–**	**–**	**–**	**–**	**26 422**	**42 523**
Employee social benefits	16 101	–	26 422	–	–	–	–	26 422	42 523
Immigration Affairs									
Households									
Social benefits									
Current	**2 796**	**–**	**3 552**	**–**	**–**	**–**	**–**	**3 552**	**6 348**
Employee social benefits	2 796	–	3 552	–	–	–	–	3 552	6 348
Households									
Other transfers to households									
Current	**290**	**–**	**(290)**	**–**	**–**	**–**	**–**	**(290)**	**–**
Claims against the state	290	–	(290)	–	–	–	–	(290)	–
Institutional Support and Transfers									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**2 548 279**	**11 865**	**–**	**–**	**–**	**–**	**–**	**11 865**	**2 560 144**
Border Management Authority	2 548 279	11 865	–	–	–	–	–	11 865	2 560 144

Vote 6

International Relations and Cooperation

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**7 227 132**	**(103 705)**	**897 200**	**8 020 627**
of which:				
Current payments	6 068 672	–	846 280	6 914 952
Transfers and subsidies	947 978	(103 705)	–	844 273
Payments for capital assets	210 482	–	50 920	261 402
Executive authority	Minister of International Relations and Cooperation			
Accounting officer	Director-General of International Relations and Cooperation			
Website	www.dirco.gov.za			

Vote purpose

Formulate, coordinate, implement and manage South Africa's foreign policy and international relations programmes.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of structured bilateral mechanisms, high-level engagements and other engagements on political, economic and social relations held per year	International Relations	Advance South African foreign policy for a better world	60	20	–
Number of economic diplomacy engagements/ initiatives hosted to promote tourism, trade and investment per year	International Relations		60	67	–
Number of engagements per year to facilitate financing opportunities for South African development finance institutions[1]	International Relations		20	5	–
Number of engagements per year to promote peace and stability, socioeconomic development, good governance, democracy and regional integration on the continent	International Cooperation		5	2	–
Number of summits and high-level meetings of the United Nations system and other international organisations attended per year to achieve the objectives of the national development plan	International Cooperation		3	0	–
Number of reports per year on the outcomes of South-South engagements reflecting South Africa's participation and interests, including that of the African Agenda	International Cooperation		4	1	–

Performance (continued)

Indicator	Programme	MTDP outcome	Annual performance: Projected for 2026/27 as published in the 2026 ENE	Annual performance: Achieved in the first half of 2026/27 (April to September)	Annual performance: Changed target for 2026/27
Number of reports per year on the outcomes of North-South engagements reflecting South Africa's participation and interests, including that of the African Agenda	International Cooperation	Advance South African foreign policy for a better world	2	0	–
Number of platforms used per year to inform and promote South Africa's foreign policy to domestic and international audiences through:	Public Diplomacy and Protocol Services	Increased trade and investment			–
- public participation programmes			12	3	
- key messages			30	16	
- opinion pieces published			12	1	
Percentage of requests for consular assistance attended to per year	Public Diplomacy and Protocol Services	Advance South African foreign policy for a better world	100%	100% (322)	–

1. Indicator revised to align with the department's 2026/27 annual performance plan, which was finalised after the 2026 ENE was published.

Progress

By mid-year, the overperformance on the target for the number of economic diplomacy engagements/initiatives hosted to promote tourism, trade and investment was due to additional opportunities that were identified during the period. The relatively slow performance recorded by mid-year on the number of engagements to facilitate financing opportunities for South African development finance institutions was because the department had not yet received information from the relevant missions for the second quarter. The targeted 3 summits and high-level meetings of the United Nations system and other international organisations are expected to take place in the second half of 2026/27.

The slow performance by mid-year on the number of reports on the outcomes of South-South engagements reflecting South Africa's participation and interests, including that of the African Agenda, was because the department had not yet received reports for the second quarter from various missions. The reports on the outcomes of North-South engagements reflecting South Africa's participation and interests, including that of the African Agenda, are due in the second half of 2026/27. The department was able to attend to all requests for consular assistance due to the efficient management of consular cases, including the continued monitoring of the turnaround times.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Self-financing	Shifts between votes	Significant events	Rollovers	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	1 831 662	30 000	123 200	20 295	–	–	113 551	287 046	2 118 708
International Relations	3 570 896	4 000	–	–	–	–	144 997	148 997	3 719 893
International Cooperation	608 777	60 000	–	–	–	–	83 906	143 906	752 683
Public Diplomacy and Protocol Services	330 977	30 000	–	–	–	–	307 546	337 546	668 523
International Transfers	884 820	(124 000)	–	–	–	–	–	(124 000)	760 820
Total	**7 227 132**	**–**	**123 200**	**20 295**	**–**	**–**	**650 000**	**793 495**	**8 020 627**

Adjusted estimates (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Self-financing	Shifts between votes	Significant events	Rollovers	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Current payments	**6 068 672**	**124 000**	**85 000**	**–**	**–**	**–**	**637 280**	**846 280**	**6 914 952**
Compensation of employees	3 384 817	–	–	–	–	–	115 014	115 014	3 499 831
Goods and services	2 477 654	124 000	85 000	–	–	–	522 266	731 266	3 208 920
Interest and rent on land	206 201	–	–	–	–	–	–	–	206 201
Transfers and subsidies	**947 978**	**(124 000)**	**–**	**20 295**	**–**	**–**	**–**	**(103 705)**	**844 273**
Departmental agencies and accounts	56 667	–	–	–	–	–	–	–	56 667
Foreign governments and international organisations	828 153	(124 000)	–	–	–	–	–	(124 000)	704 153
Households	63 158	–	–	20 295	–	–	–	20 295	83 453
Payments for capital assets	**210 482**	**–**	**38 200**	**–**	**–**	**–**	**12 720**	**50 920**	**261 402**
Buildings and other fixed structures	187 951	–	38 200	–	–	–	12 720	50 920	238 871
Machinery and equipment	22 531	–	–	–	–	–	–	–	22 531
Total	**7 227 132**	**–**	**123 200**	**20 295**	–	**–**	**650 000**	**793 495**	**8 020 627**

1. Other adjustments include the appropriation of funds for expenditure already announced by the minister during the tabling of the annual budget, unforeseeable and unavoidable expenditure, funds shifted within a vote following a function shift, the use of funds in emergency situations, declared unspent funds, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Self-financing	Shifts between votes	Significant events	Rollovers	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	8 114	–	–	–	–	–	–	–	8 114
Departmental Management	13 768	–	–	–	–	–	–	–	13 768
Audit Services	19 011	–	–	–	–	–	5 000	5 000	24 011
Financial Management	222 317	–	–	20 295	–	–	6 314	26 609	248 926
Corporate Services	752 761	30 000	–	–	–	–	88 000	118 000	870 761
Diplomatic Training, Research and Development	53 705	–	–	–	–	–	–	–	53 705
Foreign Fixed Assets Management	224 068	–	123 200	–	–	–	14 237	137 437	361 505
Office Accommodation	523 989	–	–	–	–	–	–	–	523 989
African Renaissance and International Cooperation Fund Secretariat	13 929	–	–	–	–	–	–	–	13 929
Total	**1 831 662**	**30 000**	**123 200**	**20 295**	**–**	**–**	**113 551**	**287 046**	**2 118 708**
Economic classification									
Current payments	**1 597 630**	**30 000**	**85 000**	**–**	**–**	**–**	**100 831**	**215 831**	**1 813 461**
Compensation of employees	549 235	–	–	–	–	–	–	–	549 235
Goods and services	842 194	30 000	85 000	–	–	–	100 831	215 831	1 058 025
Interest and rent on land	206 201	–	–	–	–	–	–	–	206 201
Transfers and subsidies	**29 554**	**–**	**–**	**20 295**	**–**	**–**	**–**	**20 295**	**49 849**
Households	29 554	–	–	20 295	–	–	–	20 295	49 849
Payments for capital assets	**204 478**	**–**	**38 200**	**–**	**–**	**–**	**12 720**	**50 920**	**255 398**
Buildings and other fixed structures	187 951	–	38 200	–	–	–	12 720	50 920	238 871
Machinery and equipment	16 527	–	–	–	–	–	–	–	16 527
Total	**1 831 662**	**30 000**	**123 200**	**20 295**	**–**	**–**	**113 551**	**287 046**	**2 118 708**

Programme 2: International Relations

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Self-financing	Shifts between votes	Significant events	Rollovers	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Africa	1 110 962	(20 000)	–	–	–	–	36 898	16 898	1 127 860
Asia and Middle East	979 460	10 000	–	–	–	–	29 784	39 784	1 019 244
Americas and Caribbean	552 564	(6 000)	–	–	–	–	40 807	34 807	587 371
Europe	927 910	20 000	–	–	–	–	37 508	57 508	985 418
Total	**3 570 896**	**4 000**	**–**	**–**	**–**	**–**	**144 997**	**148 997**	**3 719 893**
Economic classification									
Current payments	**3 536 853**	**4 000**	**–**	**–**	**–**	**–**	**144 997**	**148 997**	**3 685 850**
Compensation of employees	2 218 424	(50 000)	–	–	–	–	81 852	31 852	2 250 276
Goods and services	1 318 429	54 000	–	–	–	–	63 145	117 145	1 435 574
Transfers and subsidies	**28 104**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**28 104**
Households	28 104	–	–	–	–	–	–	–	28 104
Payments for capital assets	**5 939**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**5 939**
Machinery and equipment	5 939	–	–	–	–	–	–	–	5 939
Total	**3 570 896**	**4 000**	**–**	**–**	**–**	**–**	**144 997**	**148 997**	**3 719 893**

Programme 3: International Cooperation

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Self-financing	Shifts between votes	Significant events	Rollovers	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Global System of Governance	457 879	20 000	–	–	–	–	53 508	73 508	531 387
Continental Cooperation	73 323	35 000	–	–	–	–	20 395	55 395	128 718
South-South Cooperation	134	5 000	–	–	–	–	–	5 000	5 134
North-South Dialogue	77 441	–	–	–	–	–	10 003	10 003	87 444
Total	**608 777**	**60 000**	**–**	**–**	**–**	**–**	**83 906**	**143 906**	**752 683**
Economic classification									
Current payments	**603 912**	**60 000**	**–**	**–**	**–**	**–**	**83 906**	**143 906**	**747 818**
Compensation of employees	407 531	30 000	–	–	–	–	31 400	61 400	468 931
Goods and services	196 381	30 000	–	–	–	–	52 506	82 506	278 887
Transfers and subsidies	**4 865**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**4 865**
Households	4 865	–	–	–	–	–	–	–	4 865
Total	**608 777**	**60 000**	**–**	**–**	**–**	**–**	**83 906**	**143 906**	**752 683**

Programme 4: Public Diplomacy and Protocol Services

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Self-financing	Shifts between votes	Significant events	Rollovers	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Public Diplomacy	78 676	–	–	–	–	–	–	–	78 676
Protocol Services	252 301	30 000	–	–	–	–	307 546	337 546	589 847
Total	**330 977**	**30 000**	**–**	**–**	**–**	**–**	**307 546**	**337 546**	**668 523**

Programme 4: Public Diplomacy and Protocol Services (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Self-financing	Shifts between votes	Significant events	Rollovers	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**330 277**	**30 000**	**–**	**–**	**–**	**–**	**307 546**	**337 546**	**667 823**
Compensation of employees	209 627	20 000	–	–	–	–	1 762	21 762	231 389
Goods and services	120 650	10 000	–	–	–	–	305 784	315 784	436 434
Transfers and subsidies	**635**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**635**
Households	635	–	–	–	–	–	–	–	635
Payments for capital assets	**65**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**65**
Machinery and equipment	65	–	–	–	–	–	–	–	65
Total	**330 977**	**30 000**	**–**	**–**	**–**	**–**	**307 546**	**337 546**	**668 523**

Programme 5: International Transfers

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Self-financing	Shifts between votes	Significant events	Rollovers	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Departmental Agencies	56 667	–	–	–	–	–	–	–	56 667
Membership Contribution	828 153	(124 000)	–	–	–	–	–	(124 000)	704 153
Total	**884 820**	**(124 000)**	**–**	**–**	**–**	**–**	**–**	**(124 000)**	**760 820**
Economic classification									
Transfers and subsidies	**884 820**	**(124 000)**	**–**	**–**	**–**	**–**	**–**	**(124 000)**	**760 820**
Departmental agencies and accounts	56 667	–	–	–	–	–	–	–	56 667
Foreign governments and international organisations	828 153	(124 000)	–	–	–	–	–	(124 000)	704 153
Total	**884 820**	**(124 000)**	**–**	**–**	**–**	**–**	**–**	**(124 000)**	**760 820**

Details of adjustments to the 2026 ENE

Virements and shifts within the vote

Programmes

1. Administration
2. International Relations
3. International Cooperation
4. Public Diplomacy and Protocol Services
5. International Transfers

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 2		**(50 000)**	**Programme 3**		**30 000**
Compensation of employees	Salaries and wages	(30 000)	Compensation of employees	Salaries and wages	30 000
			Programme 4		**20 000**
	Salaries and wages	(20 000)	Compensation of employees	Salaries and wages	20 000
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**1.4%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 5		**(124 000)**	**Programme 1**		**30 000**
Foreign governments and international organisations	African Union[1]	(30 000)	Goods and services	Operating leases, and travel and subsistence[1]	30 000
			Programme 2		**54 000**
	Southern African Development Community[1]	(29 000)	Goods and services	Travel and subsistence, and venues and facilities[1]	29 000
	United Nations[1]	(25 000)		Travel and subsistence[1]	25 000
			Programme 3		**30 000**
	African Union[1]	(30 000)	Goods and services	Travel and subsistence, and venues and facilities[1]	30 000
			Programme 4		**10 000**
	United Nations[1]	(10 000)	Goods and services	Travel and subsistence[1]	10 000
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**14.0%**			
Total		**(174 000)**			**174 000**

1. Only the legislature may approve this virement.

Self-financing expenditure – R123.2 million

Programme 1: Administration

Revenue of R123.2 million is expected to be generated from the sale of properties in Namibia and Switzerland. These funds will enable the department to continue to finance construction, refurbishment and acquisition projects in Denmark, Kenya, India and the United States.

Funds shifted between votes – R20.295 million

Programme 1: Administration

R20.295 million is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes.

Other adjustments – R650 million

Expenditure of an exceptional nature

R304 million is allocated to fund activities related to South Africa's chairship of the Southern African Development Community.

R346 million is allocated to cater for foreign exchange adjustments.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	1 797 139	910 158	50.6	1 962 142	109.2	2 118 708	26.4	915 362	43.2
International Relations	3 451 438	1 802 896	52.2	3 391 334	98.3	3 719 893	46.4	1 625 677	43.7
International Cooperation	550 383	303 531	55.1	601 327	109.3	752 683	9.4	296 257	39.4
Public Diplomacy and Protocol Services	621 272	416 471	67.0	688 340	110.8	668 523	8.3	518 961	77.6
International Transfers	888 897	485 733	54.6	769 711	86.6	760 820	9.5	455 914	59.9
Total	**7 309 129**	**3 918 789**	**53.6**	**7 412 854**	**101.4**	**8 020 627**	**100.0**	**3 812 171**	**47.5**
Economic classification									–
Current payments	**6 185 804**	**3 382 601**	**54.7**	**6 293 661**	**101.7**	**6 914 952**	**86.2**	**3 236 163**	**46.8**
Compensation of employees	3 235 882	1 602 335	49.5	3 194 387	98.7	3 499 831	43.6	1 519 339	43.4
Goods and services	2 760 202	1 686 232	61.1	2 911 207	105.5	3 208 920	40.0	1 612 633	50.3
Interest and rent on land	189 720	94 034	49.6	188 067	99.1	206 201	2.6	104 191	50.5
Transfers and subsidies	**924 055**	**501 204**	**54.2**	**813 194**	**88.0**	**844 273**	**10.5**	**474 216**	**56.2**
Departmental agencies and accounts	54 466	54 466	100.0	54 466	100.0	56 667	0.7	56 667	100.0
Foreign governments and international organisations	834 431	431 267	51.7	715 245	85.7	704 153	8.8	399 247	56.7
Households	35 158	15 471	44.0	43 483	123.7	83 453	1.0	18 302	21.9
Payments for capital assets	**199 270**	**34 939**	**17.5**	**273 353**	**137.2**	**261 402**	**3.3**	**101 566**	**38.9**
Buildings and other fixed structures	112 471	27 892	24.8	30 894	27.5	238 871	3.0	73 151	30.6
Machinery and equipment	86 799	7 047	8.1	60 979	70.3	22 531	0.3	28 415	126.1
Software and other intangible assets	–	–	–	181 480	–	–	–	–	–
Payments for financial assets	**–**	**45**	**–**	**32 646**	**–**	**–**	**–**	**225**	**–**
Total	**7 309 129**	**3 918 789**	**53.6**	**7 412 854**	**101.4**	**8 020 627**	**100.0**	**3 812 171**	**47.5**

Expenditure trends

Total expenditure in 2025/26 was R7.4 billion, 101.4 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R3.9 billion, 53.6 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R3.8 billion, 47.5 per cent of the adjusted appropriation of R8 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 decreased by R106.6 million, 2.7 per cent. This was mainly due to the implementation of ICT projects and hosting the G20 Summit in 2025/26.

Departmental receipts

R thousand	2025/26 Adjusted estimate	2025/26 Outcome Apr 25 - Sep 25	2025/26 Outcome Apr 25 - Sep 25 % of adjusted estimate	2025/26 Outcome Apr 25 - Mar 26	2025/26 Outcome Apr 25 - Mar 26 % of adjusted estimate	2026/27 Budget estimate	2026/27 Adjusted estimate	2026/27 Adjusted receipts estimate/ Total (%)	Actual receipts Apr 26 - Sep 26	Actual receipts Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**71 981**	**47 170**	**65.5**	**75 860**	**105.4**	**82 003**	**143 707**	**100.0**	**21 556**	**15.0**
Sales of goods and services produced by the department	2 200	459	20.9	807	36.7	1 004	619	0.4	354	57.2
Sales of scrap, waste, arms and other used current goods	1	1	100.0	4	400.0	1	1	0.0	–	–
Fines, penalties and forfeits	742	742	100.0	742	100.0	–	–	–	–	–
Interest, dividends and rent on land	1 532	1 532	100.0	1 632	106.5	958	958	0.7	369	38.5
Sales of capital assets	13 585	13 585	100.0	19 563	144.0	2 433	64 522	44.9	3 664	5.7
Transactions in financial assets and liabilities	53 921	30 851	57.2	53 112	98.5	77 607	77 607	54.0	17 170	22.1
Total	**71 981**	**47 170**	**65.5**	**75 860**	**105.4**	**82 003**	**143 707**	**100.0**	**21 556**	**15.0**

Revenue trends

Mid-year revenue in 2025/26 was R47.2 million, 65.5 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R21.6 million, 15.0 per cent of the adjusted estimate of R143.7 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 decreased by R25.6 million, 54.3 per cent. This was mainly due to the higher sales of properties abroad in 2025/26.

Changes to transfers and subsidies

Summary of changes to transfers and subsidies per programme

R thousand	Appropriation	2026/27 Adjustments appropriation: Virements and shifts	Self-financing	Shifts between votes	Significant events	Shifts within the vote	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**19 366**	**–**	**–**	**20 295**	**–**	**–**	**–**	**20 295**	**39 661**
Early retirement and voluntary exit programmes	19 366	–	–	20 295	–	–	–	20 295	39 661
International Transfers									
Foreign governments and international organisations									
Current	**727 960**	**(124 000)**	**–**	**–**	**–**	**–**	**–**	**(124 000)**	**603 960**
African Union	323 518	(60 000)	–	–	–	–	–	(60 000)	263 518
Southern African Development Community	178 366	(29 000)	–	–	–	–	–	(29 000)	149 366
United Nations	226 076	(35 000)	–	–	–	–	–	(35 000)	191 076

Vote 7

National School of Government

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**240 153**	**–**	**2 978**	**243 131**
of which:				
Current payments	116 530	–	–	116 530
Transfers and subsidies	119 086	–	–	119 086
Payments for capital assets	4 537	–	2 978	7 515
Payments for financial assets	–	–	–	–
Direct charge against the National Revenue Fund	**–**	**–**	**–**	**–**
Executive authority	Minister for Public Service and Administration			
Accounting officer	Director-General of National School of Government			
Website	www.thensg.gov.za			

Vote purpose

Provide or coordinate the provision of learning, training and development interventions that lead to improved performance and service delivery in the public sector.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Percentage of service delivery improvement plan implemented per year	Administration	An ethical, capable and professional public service	100%	45%	–
Percentage of material audit findings resolved by the end of each financial year	Administration		100%	0	–
Number of ICT projects enabling National School of Government operations per year	Administration		6	2	–

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Rollovers	Virements and shifts	Declared unspent funds	Shifts between votes	Self-financing	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	122 924	2 978	–	–	–	–	–	2 978	125 902
Public Sector Organisational and Staff Development	117 229	–	–	–	–	–	–	–	117 229
Total	**240 153**	**2 978**	**–**	**–**	**–**	**–**	**–**	**2 978**	**243 131**

Adjusted estimates (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Rollovers	Virements and shifts	Declared unspent funds	Shifts between votes	Self-financing	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Current payments	**116 530**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**116 530**
Compensation of employees	69 511	–	–	–	–	–	–	–	69 511
Goods and services	47 019	–	–	–	–	–	–	–	47 019
Transfers and subsidies	**119 086**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**119 086**
Departmental agencies and accounts	117 229	–	–	–	–	–	–	–	117 229
Households	1 857	–	–	–	–	–	–	–	1 857
Payments for capital assets	**4 537**	**2 978**	**–**	**–**	**–**	**–**	**–**	**2 978**	**7 515**
Machinery and equipment	4 537	2 978	–	–	–	–	–	2 978	7 515
Total	**240 153**	**2 978**	**–**	**–**	**–**	**–**	**–**	**2 978**	**243 131**

1. Other adjustments include the appropriation of funds for expenditure already announced by the minister during the tabling of the annual budget, unforeseeable and unavoidable expenditure, funds shifted within a vote following a function shift, the use of funds in emergency situations, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Rollovers	Virements and shifts	Declared unspent funds	Shifts between votes	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management	13 743	–	(3 774)	–	–	–	–	(3 774)	9 969
Corporate Services	103 354	2 978	(11 990)	–	–	–	–	(9 012)	94 342
Property Management	5 827	–	15 764	–	–	–	–	15 764	21 591
Total	**122 924**	**2 978**	**–**	**–**	**–**	**–**	**–**	**2 978**	**125 902**
Economic classification									
Current payments	**116 530**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**116 530**
Compensation of employees	69 511	–	–	–	–	–	–	–	69 511
Goods and services	47 019	–	–	–	–	–	–	–	47 019
Transfers and subsidies	**1 857**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 857**
Households	1 857	–	–	–	–	–	–	–	1 857
Payments for capital assets	**4 537**	**2 978**	**–**	**–**	**–**	**–**	**–**	**2 978**	**7 515**
Machinery and equipment	4 537	2 978	–	–	–	–	–	2 978	7 515
Total	**122 924**	**2 978**	**–**	**–**	**–**	**–**	**–**	**2 978**	**125 902**

Programme 2: Public Sector Organisational and Staff Development

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
National School of Government Training Trading Account	117 229	–	–	–	–	–	–	–	117 229
Total	**117 229**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**117 229**
Economic classification									
Transfers and subsidies	**117 229**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**117 229**
Departmental agencies and accounts	117 229	–	–	–	–	–	–	–	117 229
Total	**117 229**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**117 229**

Details of adjustments to the 2026 ENE

Rollovers – R2.978 million

Programme 1: Administration

R2.978 million is rolled over for the procurement of local area network switches and laptops.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	116 156	51 684	44	112 449	97	125 902	51.8	57 356	46
Public Sector Organisational and Staff Development	112 527	55 139	49	112 527	100	117 229	48.2	58 614	50.0
Total	**228 683**	**106 823**	**47**	**224 976**	**98**	**243 131**	**100.0**	**115 970**	**47.7**
Economic classification									–
Current payments	**111 795**	**51 343**	**46**	**109 528**	**98**	**116 530**	**47.9**	**55 195**	**47.4**
Compensation of employees	66 459	32 399	49	65 276	98	69 511	28.6	33 869	48.7
Goods and services	45 336	18 944	42	44 252	98	47 019	19.3	21 326	45.4
Transfers and subsidies	**112 527**	**55 356**	**49**	**112 966**	**100**	**119 086**	**49.0**	**60 611**	**50.9**
Departmental agencies and accounts	112 527	55 139	49	112 527	100	117 229	48.2	58 614	50.0
Households	–	217	–	439	–	1 857	0.8	1 997	107.5
Payments for capital assets	**4 361**	**124**	**3**	**1 108**	**25**	**7 515**	**3.1**	**164**	**2.2**
Machinery and equipment	4 361	124	3	1 072	25	7 515	3.1	164	2.2
Software and other intangible assets	–	–	–	36	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**1 374**	**–**	**–**	**–**	**–**	**–**
Total	**228 683**	**106 823**	**46.7**	**224 976**	**98.4**	**243 131**	**100.0**	**115 970**	**47.7**

Expenditure trends

Total expenditure in 2025/26 was R225 million, 98.4 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R106.8 million, 46.7 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R116 million, 47.7 per cent of the adjusted appropriation of R243.1 million. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R9.1 million, 8.6 per cent. This was mainly due to cost-of-living adjustments, payouts for leave gratuities and the early retirement and voluntary exit programmes.

Departmental receipts

R thousand	2025/26					2026/27				
		Outcome							Actual receipts	
	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**384**	**117**	**30.5**	**152**	**39.6**	**388**	**425**	**100.0**	**212**	**49.9**
Sales of goods and services produced by the department	32	26	81.3	45	140.6	32	32	7.5	20	62.5
Interest, dividends and rent on land	39	–	–	2	5.1	39	39	9.2	1	2.6
Sales of capital assets	50	50	100.0	51	102.0	52	52	12.2	–	–
Transactions in financial assets and liabilities	263	41	15.6	54	20.5	265	302	71.1	191	63.2
Total	**384**	**117**	**30.5**	**152**	**39.6**	**388**	**425**	**100.0**	**212**	**49.9**

Revenue trends

Mid-year revenue in 2025/26 was R117 000, 30.5 per cent of the adjusted estimate of R384 000, whereas revenue for the first half of 2026/27 was R212 000, 49.9 per cent of the adjusted estimate of R425 000. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R95 000, 81.2 per cent. This was mainly due to the collection of debt from employees in relation to bursaries due their failure to meet certain conditions.

Vote 8

National Treasury

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**37 952 196**	**(596 596)**	**854 266**	**38 209 866**
of which:				
Current payments	3 482 706	–	306 624	3 789 330
Transfers and subsidies	33 519 372	(596 596)	–	32 922 776
Payments for capital assets	26 523	–	209 210	235 733
Payments for financial assets	923 595	–	338 432	1 262 027
Direct charge against the National Revenue Fund	**1 130 467 703**	**–**	**17 038 899**	**1 147 506 602**
Executive authority	Minister of Finance			
Accounting officer	Director-General of the National Treasury			
Website	www.treasury.gov.za			

Vote purpose

Support economic growth and development, good governance, social progress and rising living standards through the accountable, economical, efficient, equitable and sustainable management of public finances, the maintenance of macroeconomic and financial sector stability, and the effective financial regulation of the economy.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of economic forecasts developed per year	Economic Policy and International Cooperation, Tax, Financial Regulation and Research	Supportive and sustainable economic policy environment	4	2	–
Number of quarterly expenditure reports submitted to the Standing Committee on Appropriations per year	Public Finance and Budget Management	An ethical, capable and professional public service	4	2	–
Net loan debt as a percentage of GDP	Asset and Liability Management	Supportive and sustainable economic policy environment	75.4% (R6.2tn)	75.2% (R6.2tn)	76.4% (R6.2tn) [1]
Value of government gross annual borrowing	Asset and Liability Management		R380bn	R242.2bn	R434.2bn [2]
Cost to service debt as a percentage of GDP	Asset and Liability Management		5.3% (R432.4bn)	2.7% (R217.4bn)	5.4% (R441.5bn) [3]
Number of transversal-term contracts implemented per year	Financial Accounting and Supply Chain Management Systems	An ethical, capable and professional public service	17	12	26 [4]

1. Net loan debt as a percentage of GDP is projected to increase due to sluggish GDP growth.

2. The value of gross annual borrowing is projected to increase due to the net effect of debt portfolio restructuring, the introduction of the domestic bond buyback programme and a reduction in proceeds from the gold and foreign exchange contingency reserve account.

3. Debt service costs are projected to increase due to changes in the financing strategy and higher interest, inflation and repo rates than expected.

4. Target revised to align with the department's 2026/27 annual performance plan, which was finalised after the publication of the 2026 ENE.

Progress

In the first half of 2026/27, 12 transversal term contracts were implemented against an annual target of 26. Performance was primarily affected by delays in finalising contracts following the introduction of enhanced due diligence controls during the final stages of the evaluation process.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Declared unspent funds	Unforeseeable/ Unavoidable	Self-financing	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	644 789	438 258	12 165	–	–	–	–	450 423	1 095 212
Economic Policy and International Cooperation, Tax, Financial Regulation and Research	23 775 735	(552 143)	817 879	–	–	–	–	265 736	24 041 471
Public Finance and Budget Management	12 438 181	78 201	2 626	(575 000)	–	–	–	(494 173)	11 944 008
Asset and Liability Management	181 613	–	–	–	–	–	–	–	181 613
Financial Governance, Reporting and Supply Chain Management Systems	911 878	35 684	–	–	–	–	–	35 684	947 562
Subtotal	**37 952 196**	**–**	**832 670**	**(575 000)**	**–**	**–**	**–**	**257 670**	**38 209 866**
Direct charge against the National Revenue Fund	**1 130 467 703**	**–**	**–**	**–**	**–**	**–**	**17 038 899**	**17 038 899**	**1 147 506 602**
Provincial equitable share	670 322 736	–	–	–	–	–	6 380 170	6 380 170	676 702 906
Debt-service costs	432 448 720	–	–	–	–	–	9 029 237	9 029 237	441 477 957
General fuel levy sharing with metropolitan municipalities	17 530 026	–	–	–	–	–	–	–	17 530 026
National Revenue Fund payments	1 485 000	–	–	–	–	–	1 383 854	1 383 854	2 868 854
Auditor-General of South Africa	139 768	–	–	–	–	–	–	–	139 768
Public sector related pension, post-retirement medical and other benefits in terms of statutory and collective agreement obligations	8 541 453	–	–	–	–	–	245 638	245 638	8 787 091
Total	**1 168 419 899**	**–**	**832 670**	**(575 000)**	**–**	**–**	**17 038 899**	**17 296 569**	**1 185 716 468**
Economic classification									
Current payments	**435 931 426**	**306 624**	**–**	**–**	**–**	**–**	**9 029 237**	**9 335 861**	**445 267 287**
Compensation of employees	1 147 834	–	–	–	–	–	–	–	1 147 834
Goods and services	2 334 872	306 624	–	–	–	–	–	306 624	2 641 496
Interest and rent on land	432 448 720	–	–	–	–	–	9 029 237	9 029 237	441 477 957

Adjusted estimates (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Declared unspent funds	Unforeseeable/ Unavoidable	Self-financing	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Transfers and subsidies	**730 053 355**	**145 734**	**(167 330)**	**(575 000)**	**–**	**–**	**6 625 808**	**6 029 212**	**736 082 567**
Provinces and municipalities	698 098 348	–	–	(575 000)	–	–	6 380 170	5 805 170	703 903 518
Departmental agencies and accounts	20 997 259	55 942	(16 471)	–	–	–	–	39 471	21 036 730
Foreign governments and international organisations	1 963 365	78 697	(150 859)	–	–	–	–	(72 162)	1 891 203
Public corporations and private enterprises	448 772	–	–	–	–	–	–	–	448 772
Non-profit institutions	–	10 462	–	–	–	–	–	10 462	10 462
Households	8 545 611	633	–	–	–	–	245 638	246 271	8 791 882
Payments for capital assets	**26 523**	**209 210**	**–**	**–**	**–**	**–**	**–**	**209 210**	**235 733**
Buildings and other fixed structures	–	78 674	–	–	–	–	–	78 674	78 674
Machinery and equipment	26 439	115 536	–	–	–	–	–	115 536	141 975
Software and other intangible assets	84	15 000	–	–	–	–	–	15 000	15 084
Payments for financial assets	**2 408 595**	**(661 568)**	**1 000 000**	**–**	**–**	**–**	**1 383 854**	**1 722 286**	**4 130 881**
Total	**1 168 419 899**	**–**	**832 670**	**(575 000)**	**–**	**–**	**17 038 899**	**17 296 569**	**1 185 716 468**

1. Other adjustments include the appropriation of funds for expenditure already announced by the minister during the tabling of the annual budget, rollovers, funds shifted within a vote following a function shift, the use of funds in emergency situations, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Declared unspent funds	Unforeseeable/ Unavoidable	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	7 681	50 170	–	–	–	–	–	50 170	57 851
Departmental Management	67 447	17 121	–	–	–	–	–	17 121	84 568
Strategic Management and Oversight	9 129	24 940	–	–	–	–	–	24 940	34 069
Risk, Anti-corruption and Integrity Management	48 222	500	–	–	–	–	–	500	48 722
Financial Management	76 188	(1 768)	12 165	–	–	–	–	10 397	86 585
Office of the General Counsel	43 014	–	–	–	–	–	–	–	43 014
Internal Audit	29 391	–	–	–	–	–	–	–	29 391
Corporate Services	214 311	196 941	–	–	–	–	–	196 941	411 252
Office Accommodation	149 406	150 354	–	–	–	–	–	150 354	299 760
Total	**644 789**	**438 258**	**12 165**	**–**	**–**	**–**	**–**	**450 423**	**1 095 212**

Programme 1: Administration (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Declared unspent funds	Unforeseeable/ Unavoidable	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**621 395**	**229 048**	**–**	**–**	**–**	**–**	**–**	**229 048**	**850 443**
Compensation of employees	294 868	–	–	–	–	–	–	–	294 868
Goods and services	326 527	229 048	–	–	–	–	–	229 048	555 575
Transfers and subsidies	**5 317**	**–**	**12 165**	**–**	**–**	**–**	**–**	**12 165**	**17 482**
Departmental agencies and accounts	2 682	–	12 165	–	–	–	–	12 165	14 847
Households	2 635	–	–	–	–	–	–	–	2 635
Payments for capital assets	**18 077**	**209 210**	**–**	**–**	**–**	**–**	**–**	**209 210**	**227 287**
Buildings and other fixed structures	–	78 674	–	–	–	–	–	78 674	78 674
Machinery and equipment	17 993	115 536	–	–	–	–	–	115 536	133 529
Software and other intangible assets	84	15 000	–	–	–	–	–	15 000	15 084
Total	**644 789**	**438 258**	**12 165**	**–**	**–**	**–**	**–**	**450 423**	**1 095 212**

Programme 2: Economic Policy and International Cooperation, Tax, Financial Regulation and Research

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Declared unspent funds	Unforeseeable/ Unavoidable	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management for Economic Policy and International Cooperation, Tax, Financial Regulation and Research	69 332	104	–	–	–	–	–	104	69 436
Tax and Financial Sector Policy	66 180	8 541	–	–	–	–	–	8 541	74 721
Economic Policy and International Cooperation	111 692	11 781	–	–	–	–	–	11 781	123 473
South African Revenue Service	14 818 402	302	–	–	–	–	–	302	14 818 704
Financial Intelligence Centre	499 623	10 000	–	–	–	–	–	10 000	509 623
Secret Services	5 324 301	–	(31 262)	–	–	–	–	(31 262)	5 293 039
African Integration and Support	1 737 026	(10 462)	(150 859)	–	–	–	–	(161 321)	1 575 705
International Development Funding Institutions	1 119 934	(572 409)	1 000 000	–	–	–	–	427 591	1 547 525
International Projects	29 245	–	–	–	–	–	–	–	29 245
Total	**23 775 735**	**(552 143)**	**817 879**	**–**	**–**	**–**	**–**	**265 736**	**24 041 471**

Programme 2: Economic Policy and International Cooperation, Tax, Financial Regulation and Research

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Declared unspent funds	Unforeseeable/ Unavoidable	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**245 193**	**9 964**	**–**	**–**	**–**	**–**	**–**	**9 964**	**255 157**
Compensation of employees	158 707	–	–	–	–	–	–	–	158 707
Goods and services	86 486	9 964	–	–	–	–	–	9 964	96 450
Transfers and subsidies	**22 604 936**	**99 461**	**(182 121)**	**–**	**–**	**–**	**–**	**(82 660)**	**22 522 276**
Departmental agencies and accounts	20 642 326	10 302	(31 262)	–	–	–	–	(20 960)	20 621 366
Foreign governments and international organisations	1 962 610	78 697	(150 859)	–	–	–	–	(72 162)	1 890 448
Non-profit institutions	–	10 462	–	–	–	–	–	10 462	10 462
Payments for capital assets	**2 011**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 011**
Machinery and equipment	2 011	–	–	–	–	–	–	–	2 011
Payments for financial assets	**923 595**	**(661 568)**	**1 000 000**	**–**	**–**	**–**	**–**	**338 432**	**1 262 027**
Total	**23 775 735**	**(552 143)**	**817 879**	**–**	**–**	**–**	**–**	**265 736**	**24 041 471**

Programme 3: Public Finance and Budget Management

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Declared unspent funds	Unforeseeable/ Unavoidable	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management for Public Finance and Budget Management	49 420	(1 972)	–	–	–	–	–	(1 972)	47 448
Public Finance	82 064	130	–	–	–	–	–	130	82 194
Budget Office	147 885	878	–	–	–	–	–	878	148 763
Intergovernmental Relations	291 379	(6 649)	–	–	–	–	–	(6 649)	284 730
Financial and Fiscal Commission	65 509	–	–	–	–	–	–	–	65 509
Facilitation of Conditional Grants	10 245 586	–	–	(575 000)	–	–	–	(575 000)	9 670 586
Catalytic Infrastructure and Development Support Programme	1 103 937	33 858	–	–	–	–	–	33 858	1 137 795
Government Technical Advisory Centre	452 401	51 956	2 626	–	–	–	–	54 582	506 983
Total	**12 438 181**	**78 201**	**2 626**	**(575 000)**	**–**	**–**	**–**	**(494 173)**	**11 944 008**

Programme 3: Public Finance and Budget Management (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Declared unspent funds	Unforeseeable/ Unavoidable	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**1 597 842**	**34 245**	**–**	**–**	**–**	**–**	**–**	**34 245**	**1 632 087**
Compensation of employees	293 084	–	–	–	–	–	–	–	293 084
Goods and services	1 304 758	34 245	–	–	–	–	–	34 245	1 339 003
Transfers and subsidies	**10 838 488**	**43 956**	**2 626**	**(575 000)**	**–**	**–**	**–**	**(528 418)**	**10 310 070**
Provinces and municipalities	10 245 586	–	–	(575 000)	–	–	–	(575 000)	9 670 586
Departmental agencies and accounts	143 870	43 956	2 626	–	–	–	–	46 582	190 452
Public corporations and private enterprises	448 772	–	–	–	–	–	–	–	448 772
Households	260	–	–	–	–	–	–	–	260
Payments for capital assets	**1 851**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 851**
Machinery and equipment	1 851	–	–	–	–	–	–	–	1 851
Total	**12 438 181**	**78 201**	**2 626**	**(575 000)**	**–**	**–**	**–**	**(494 173)**	**11 944 008**

Programme 4: Asset and Liability Management

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Declared unspent funds	Unforeseeable/ Unavoidable	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management for Asset and Liability Management	48 312	3 377	–	–	–	–	–	3 377	51 689
State-owned Entities Oversight	46 950	–	–	–	–	–	–	–	46 950
Liability Management	27 427	–	–	–	–	–	–	–	27 427
Financial Operations	37 953	(3 377)	–	–	–	–	–	(3 377)	34 576
Strategy and Risk Management	16 256	–	–	–	–	–	–	–	16 256
Public Entities Shareholder Oversight	4 715	–	–	–	–	–	–	–	4 715
Total	**181 613**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**181 613**
Economic classification									
Current payments	**181 175**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**181 175**
Compensation of employees	117 328	–	–	–	–	–	–	–	117 328
Goods and services	63 847	–	–	–	–	–	–	–	63 847
Payments for capital assets	**438**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**438**
Machinery and equipment	438	–	–	–	–	–	–	–	438
Total	**181 613**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**181 613**

Programme 5: Financial Governance, Reporting and Supply Chain Management Systems

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Declared unspent funds	Unforeseeable/ Unavoidable	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management for Financial Governance, Reporting and Supply Chain Systems Management	139 560	(19 225)	–	–	–	–	–	(19 225)	120 335
Chief Procurement Office	92 930	4 542	–	–	–	–	–	4 542	97 472
Financial Systems	385 742	51 683	–	–	–	–	–	51 683	437 425
Financial Reporting for National Accounts	148 192	(3 316)	–	–	–	–	–	(3 316)	144 876
Financial Management Policy and Compliance Improvement	145 072	2 000	–	–	–	–	–	2 000	147 072
Service Charges: Commercial Banks	382	–	–	–	–	–	–	–	382
Total	**911 878**	**35 684**	**–**	**–**	**–**	**–**	**–**	**35 684**	**947 562**
Economic classification									
Current payments	**837 101**	**33 367**	**–**	**–**	**–**	**–**	**–**	**33 367**	**870 468**
Compensation of employees	283 847	–	–	–	–	–	–	–	283 847
Goods and services	553 254	33 367	–	–	–	–	–	33 367	586 621
Transfers and subsidies	**70 631**	**2 317**	**–**	**–**	**–**	**–**	**–**	**2 317**	**72 948**
Departmental agencies and accounts	68 613	1 684	–	–	–	–	–	1 684	70 297
Households	2 018	633	–	–	–	–	–	633	2 651
Payments for capital assets	**4 146**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**4 146**
Machinery and equipment	4 146	–	–	–	–	–	–	–	4 146
Total	**911 878**	**35 684**	**–**	**–**	**–**	**–**	**–**	**35 684**	**947 562**

Direct charges against the National Revenue Fund

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Provincial equitable share	670 322 736	–	–	–	–	–	6 380 170	6 380 170	676 702 906
Debt-service costs	432 448 720	–	–	–	–	–	9 029 237	9 029 237	441 477 957
General fuel levy sharing with metropolitan municipalities	17 530 026	–	–	–	–	–	–	–	17 530 026
National Revenue Fund payments	1 485 000	–	–	–	–	–	1 383 854	1 383 854	2 868 854
Auditor-General of South Africa	139 768	–	–	–	–	–	–	–	139 768
Public sector related pension, post-retirement medical and other benefits in terms of statutory and collective agreement obligations	8 541 453	–	–	–	–	–	245 638	245 638	8 787 091
Total	**1 130 467 703**	**–**	**–**	**–**	**–**	**–**	**17 038 899**	**17 038 899**	**1 147 506 602**
Economic classification									
Current payments	**432 448 720**	**–**	**–**	**–**	**–**	**–**	**9 029 237**	**9 029 237**	**441 477 957**
Interest and rent on land	432 448 720	–	–	–	–	–	9 029 237	9 029 237	441 477 957
Transfers and subsidies	**696 533 983**	**–**	**–**	**–**	**–**	**–**	**6 625 808**	**6 625 808**	**703 159 791**
Provinces and municipalities	687 852 762	–	–	–	–	–	6 380 170	6 380 170	694 232 932
Departmental agencies and accounts	139 768	–	–	–	–	–	–	–	139 768
Foreign governments and international organisations	755	–	–	–	–	–	–	–	755
Households	8 540 698	–	–	–	–	–	245 638	245 638	8 786 336
Payments for financial assets	**1 485 000**	**–**	**–**	**–**	**–**	**–**	**1 383 854**	**1 383 854**	**2 868 854**
Total	**1 130 467 703**	**–**	**–**	**–**	**–**	**–**	**17 038 899**	**17 038 899**	**1 147 506 602**

Details of adjustments to the 2026 ENE

Virements and shifts within the vote

Programmes

1. Administration
2. Economic Policy and International Cooperation, Tax, Financial Regulation and Research
3. Public Finance and Budget Management
4. Asset and Liability Management
5. Financial Governance, Reporting and Supply Chain Management Systems

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 2		**(672 030)**	**Programme 1**		**438 258**
Payments for financial assets	African Development Bank[1]	(80 305)	Goods and services	Computer services[1]	80 305
	African Development Bank[1]	(4 803)		Consultants[1]	4 803
	African Development Bank[1]	(72 260)		Computer services, consultants[1]	72 260
	African Development Bank[1]	(71 680)		Office furniture[1]	71 680
	African Development Bank[1]	(115 536)	Machinery and equipment	Riverwalk Office Park offices[1]	115 536
	African Development Bank[1]	(15 000)	Software and other intangible assets	Modernisation of data registry[1]	15 000
	African Development Bank[1]	(78 674)	Buildings and other fixed structures	Tenant installation costs[1]	78 674
			Programme 2		**109 425**
	African Development Bank[1]	(10 000)	Departmental agencies and accounts	Financial Intelligence Centre[1]	10 000
	African Development Bank[1]	(302)		Office of the Tax Ombud[1]	302
	African Development Bank[1]	(89 159)	Foreign governments and international organisations	World Bank Group Compact with Africa Multi-Donor Trust Fund[1]	89 159
	African Development Bank[1]	(9 964)	Goods and services	Software licences[1]	9 964
			Programme 3		**78 201**
	African Development Bank[1]	(43 956)	Departmental agencies and accounts	Government Technical Advisory Centre[1]	43 956
	African Development Bank[1]	(8 000)	Goods and services	Employment Creation Facilitation Fund[1]	8 000
	African Development Bank[1]	(26 245)		Consultants[1]	26 245
			Programme 5		**35 684**
	African Development Bank[1]	(1 684)	Departmental agencies and accounts	Accounting Standards Board[1]	1 684
	African Development Bank[1]	(34 000)	Goods and services	Computer services[1]	34 000
			Programme 2		**10 462**
Foreign governments and international organisations	Common Monetary Area compensation[1]	(10 462)	Non-profit institutions	Financial Sector Transformation Council[1]	10 462
Shifts within the programme as a percentage of the programme budget		0.5%			
Virements to other programmes as a percentage of the programme budget		**2.3%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 5		**(633)**	**Programme 5**		**633**
Goods and services	Consultants, training and development	(632)	Households	Bursaries (non-employees)	632
	Consultants	(1)	Households	Leave gratuities	1
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(672 663)**			**672 663**

1. National Treasury approval has been obtained.

Funds shifted between votes – R832.67 million

Programme 1: Administration

R12.165 million is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes in the Government Pensions Administration Agency.

Programme 2: Economic Policy and International Cooperation, Tax, Financial Regulation and Research

R150 million is transferred to the Department of Science, Technology and Innovation to support the digital services unit, which was established by the Presidency to oversee the implementation of the MyMzansi initiative.

R859 000 is transferred to the Department of Home Affairs to fund the continuation of the ghost workers project.

R31.262 million is transferred to the Department of Justice and Constitutional Development to fund various activities in the Public Protector of South Africa.

R1 billion is transferred from projected underspending in other departments to fund the International Finance Corporation share subscription.

Programme 3: Public Finance and Budget Management

R2.626 million is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes in the Government Technical Advisory Centre.

Declared unspent funds – R575 million

Programme 3: Public Finance and Budget Management

R575 million in unspent funds is declared on the budget facility for infrastructure under the *urban development finance grant* due to delays in the procurement process for the City of Johannesburg's alternative waste treatment technology project.

Direct charges against the National Revenue Fund – R17.039 billion

R9.029 billion is allocated to debt-service costs, which increased since the 2026 Budget was announced due to changes in the financing strategy and higher interest, inflation and repo rates.

R6.38 billion is allocated to the provincial equitable share for the early retirement and voluntary exit programmes.

R1.384 billion is allocated to National Revenue Fund payments to make provision for revaluation on foreign currency transactions and premiums on the restructuring of the domestic debt portfolio due to weaker yields and exchange rates.

R245.638 million is allocated to public sector-related pension and post-retirement medical and other benefits in terms of statutory and collective agreement obligations as a result of increases in membership and the number new cases for other benefits.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	712 220	298 030	41.8	590 094	82.9	1 095 212	0.1	425 239	38.8
Economic Policy and International Cooperation, Tax, Financial Regulation and Research	24 965 438	11 288 413	45.2	23 911 278	95.8	24 041 471	2.0	10 570 952	44.0
Public Finance and Budget Management	6 388 404	1 721 734	27.0	6 386 197	100.0	11 944 008	1.0	1 490 705	12.5
Asset and Liability Management	1 971 136	67 632	3.4	1 943 452	98.6	181 613	0.0	71 678	39.5
Financial Governance, Reporting and Supply Chain Management Systems	803 101	356 812	44.4	747 776	93.1	947 562	0.1	399 052	42.1
Subtotal	**34 840 299**	**13 732 621**	**39.4**	**33 578 797**	**96.4**	**38 209 866**	**3.2**	**12 957 626**	**33.9**
Direct charge against the National Revenue Fund	**1 101 234 002**	**535 672 951**	**48.6**	**1 100 753 952**	**100.0**	**1 147 506 602**	**96.8**	**567 989 660**	**49.5**
Provincial equitable share	649 339 142	316 582 974	48.8	649 339 142	100.0	676 702 906	57.1	337 960 410	49.9
Debt-service costs	420 609 568	206 093 826	49.0	417 892 325	99.4	441 477 957	37.2	217 404 583	49.2
General fuel levy sharing with metropolitan municipalities	16 849 080	5 616 360	33.3	16 849 080	100.0	17 530 026	1.5	5 843 344	33.3
National Revenue Fund payments	6 252 790	3 334 408	53.3	8 532 553	136.5	2 868 854	0.2	2 488 854	86.8
Auditor-General of South Africa	134 338	134 338	100.0	134 338	100.0	139 768	0.0	–	–
Public sector related pension, post-retirement medical and other benefits in terms of statutory and collective agreement obligations	8 049 084	3 911 045	48.6	8 006 514	99.5	8 787 091	0.7	4 292 469	48.8
Total	**1 136 074 301**	**549 405 572**	**48.4**	**1 134 332 749**	**99.8**	**1 185 716 468**	**100.0**	**580 947 286**	**49.0**

Expenditure outcome for 2025/26 and actual expenditure for 2026/27 (continued)

Economic classification	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Current payments	**424 008 038**	**207 113 572**	**48.8**	**421 025 952**	**99.3**	**445 267 287**	**37.6**	**218 524 562**	**49.1**
Compensation of employees	1 074 304	508 550	47.3	1 020 996	95.0	1 147 834	0.1	523 394	45.6
Goods and services	2 324 166	511 196	22.0	2 112 631	90.9	2 641 496	0.2	596 585	22.6
Interest and rent on land	420 609 568	206 093 826	49.0	417 892 325	99.4	441 477 957	37.2	217 404 583	49.2
Transfers and subsidies	**702 186 971**	**338 139 050**	**48.2**	**701 693 045**	**99.9**	**736 082 567**	**62.1**	**359 656 728**	**48.9**
Provinces and municipalities	670 584 154	323 513 917	48.2	670 584 153	100.0	703 903 518	59.4	344 939 240	49.0
Departmental agencies and accounts	21 348 448	10 673 397	50.0	21 348 903	100.0	21 036 730	1.8	10 419 379	49.5
Foreign governments and international organisations	1 860 160	2 695	0.1	1 279 522	68.8	1 891 203	0.2	2 438	0.1
Public corporations and private enterprises	340 577	34 459	10.1	453 625	133.2	448 772	0.0	–	–
Non-profit institutions	–	–	–	–	–	10 462	0.0	–	–
Households	8 053 632	3 914 582	48.6	8 026 842	99.7	8 791 882	0.7	4 295 671	48.9
Payments for capital assets	**32 784**	**25 289**	**77.1**	**48 383**	**147.6**	**235 733**	**0.0**	**117 493**	**49.8**
Buildings and other fixed structures	–	–	–	28 312	–	78 674	0.0	48 674	61.9
Machinery and equipment	32 704	3 729	11.4	20 071	61.4	141 975	0.0	68 799	48.5
Software and other intangible assets	80	21 560	26 950.0	–	–	15 084	0.0	20	0.1
Payments for financial assets	**9 965 098**	**4 127 661**	**41.4**	**11 683 959**	**117.2**	**4 130 881**	**0.3**	**2 648 503**	**64.1**
Total	**1 136 192 891**	**549 405 572**	**48.4**	**1 134 451 339**	**99.8**	**1 185 716 468**	**100.0**	**580 947 286**	**49.0**

Expenditure trends

Total expenditure in 2025/26 was R1.134 trillion, 99.8 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R549.4 billion, 48.4 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R580.9 billion, 49 per cent of the adjusted appropriation of R1.186 trillion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R31.542 billion, 5.7 per cent. This was mainly due to an increase in debt-service costs because of higher interest and inflation rates and a weaker exchange rate since the 2026 Budget was announced; and increases in transfers for the provincial equitable share due to cost-of-living adjustments and population changes.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**8 786 766**	**5 792 753**	**65.9**	**41 013 388**	**466.8**	**4 449 338**	**6 602 632**	**29.2**	**5 467 817**	**82.8**
Sales of goods and services produced by the department	576	9 715	1 686.6	119 304	20 712.5	591	407 522	1.8	1 933	0.5
Sales of scrap, waste, arms and other used current goods	300	234	78.0	239	79.7	37	800	0.0	690	86.3
Interest, dividends and rent on land	8 485 200	5 741 205	67.7	15 394 881	181.4	4 133 000	6 179 000	27.4	5 452 988	88.3
Sales of capital assets	40	40	100.0	49	122.5	–	60	0.0	20	33.3
Transactions in financial assets and liabilities	300 650	41 559	13.8	25 498 915	8 481.3	315 710	15 250	0.1	12 186	79.9
National Revenue Fund receipts	**1 935 109**	**1 935 109**	**100.0**	**13 885 302**	**717.5**	**–**	**15 974 222**	**70.8**	**10 375 914**	**65.0**
Of which:										
Revaluation of profits on foreign currency transactions	181 525	181 525	100.0	181 536	100.0	–	55 113	0.2	113	0.2
Premiums on loan transactions	1 137 263	1 137 263	100.0	9 586 361	842.9	–	12 223 675	54.1	6 680 367	54.7
Profit on switch transactions	(56 545)	(56 545)	100.0	–	–	–	–	–	–	–
Other (mainly penalties on retail bonds and profit on scrip lending)	6 436	6 436	100.0	10 700	166.3	–	5 926	0.0	5 926	100.0
Premiums on debt portfolio restructuring (switches)	666 430	666 430	100.0	4 106 705	616.2	–	3 689 508	16.3	3 689 508	100.0
Total	**10 721 875**	**7 727 862**	**72.1**	**54 898 690**	**512.0**	**4 449 338**	**22 576 854**	**100.0**	**15 843 731**	**70.2**

Revenue trends

Mid-year revenue in 2025/26 was R7.728 billion, 72.1 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R15.844 billion, 70.2 per cent of the adjusted estimate of R22.577 billion. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R8.116 billion, 105 per cent. This was mainly due to an increase in National Revenue Fund receipts, particularly premiums for loan transactions and the restructuring of the debt portfolio.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

		2026/27							
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Declared unspent funds	Unforeseeable/ Unavoidable	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**288**	**–**	**12 165**	**–**	**–**	**–**	**–**	**12 165**	**12 453**
Government Pensions Administration Agency	288	–	12 165	–	–	–	–	12 165	12 453

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Declared unspent funds	Unforeseeable/ Unavoidable	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Economic Policy and International Cooperation, Tax, Financial Regulation and Research									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**5 597 971**	**10 302**	**(31 262)**	**–**	**–**	**–**	**–**	**(20 960)**	**5 577 011**
South African Revenue Service: Office of the Tax Ombud	58 202	302	–	–	–	–	–	302	58 504
Financial Intelligence Centre: Operations	477 612	10 000	–	–	–	–	–	10 000	487 612
Secret Services: Operations	5 062 157	–	(31 262)	–	–	–	–	(31 262)	5 030 895
Foreign governments and international organisations									
Current	**1 731 140**	**78 697**	**(150 859)**	**–**	**–**	**–**	**–**	**(72 162)**	**1 658 978**
Common Monetary Area compensation	1 731 140	(10 462)	(150 859)	–	–	–	–	(161 321)	1 569 819
Compact with Africa	–	89 159	–	–	–	–	–	89 159	89 159
Non-profit institutions									
Current	**–**	**10 462**	**–**	**–**	**–**	**–**	**–**	**10 462**	**10 462**
The Financial Sector Transformation Council	–	10 462	–	–	–	–	–	10 462	10 462
Public Finance and Budget Management									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**78 361**	**43 956**	**2 626**	**–**	**–**	**–**	**–**	**46 582**	**124 943**
Government Technical Advisory Centre: Support on infrastructure planning	22 846	–	2 626	–	–	–	–	2 626	25 472
Government Technical Advisory Centre	55 515	43 956	–	–	–	–	–	43 956	99 471
Financial Governance, Reporting and Supply Chain Management Systems									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**17 115**	**1 684**	**–**	**–**	**–**	**–**	**–**	**1 684**	**18 799**
Accounting Standards Board	17 115	1 684	–	–	–	–	–	1 684	18 799

Summary of changes to transfers and subsidies per programme (continued)

		2026/27							
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Declared unspent funds	Unforeseeable/ Unavoidable	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Households									
Social benefits									
Current	**2 018**	**633**	**–**	**–**	**–**	**–**	**–**	**633**	**2 651**
Employee social benefits	2 018	633	–	–	–	–	–	633	2 651
Direct charge against the National Revenue Fund									
Households									
Social benefits									
Current	**7 329 782**	**–**	**–**	**–**	**–**	**–**	**245 638**	**245 638**	**7 575 420**
Other benefits	131 318	–	–	–	–	–	20 289	20 289	151 607
Post-retirement medical scheme	6 677 473	–	–	–	–	–	237 901	237 901	6 915 374
Special pensions	507 367	–	–	–	–	–	(12 000)	(12 000)	495 367
Pension benefits: President of South Africa	11 507	–	–	–	–	–	1 348	1 348	12 855
Military pensions: Ex-service personnel	2 117	–	–	–	–	–	(1 900)	(1 900)	217

Summary of changes to conditional grants: Local government

		2026/27							
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Declared unspent funds	Unforeseeable/ Unavoidable	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Public Finance and Budget Management	**10 245 586**	**–**	**–**	**(575 000)**	**–**	**–**	**–**	**(575 000)**	**9 670 586**
Urban development financing grant	9 024 358	–	–	(575 000)	–	–	–	(575 000)	8 449 358

Vote 9

Planning, Monitoring and Evaluation

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**532 989**	**(5 689)**	**2 542**	**529 842**
of which:				
Current payments	524 523	(5 689)	–	518 834
Transfers and subsidies	5 619	–	1 565	7 184
Payments for capital assets	2 847	–	977	3 824
Executive authority	Minister in the Presidency			
Accounting officer	Director General of Planning, Monitoring and Evaluation			
Website	www.dpme.gov.za			

Vote purpose

Improve government service delivery through integrated planning, monitoring and evaluation.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of progress reports produced on state-owned enterprise reforms per year	Administration	An ethical, capable and professional public service	1	1	–
Number of assessment reports produced on received national institutions' strategic and annual performance plans per year	National Planning Coordination		39	0	–
Number of reports on research projects completed in support of the implementation of the national development plan per year	National Planning Coordination		1	0	–
Number of stakeholder engagement reports produced per year	National Planning Coordination		1	1	–
Number of integrated monitoring reports on the MTDP produced per year	Sector Monitor Services		2	1	–
Number of performance reports on the presidential hotline per year	Public Sector Monitor and Capacity Development		4	2	–
Number of evaluation reports produced per year	Evidence and Knowledge Systems		2	1	–

Progress

The mid-year targets for the number of progress reports produced on state-owned enterprise reforms and the number of assessment reports produced on received national institutions' strategic and annual performance plans were not met as these activities are scheduled to take place in the latter part of the year.

2026 Adjusted Estimates of National Expenditure

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Rollovers	Unforeseeable/ Unavoidable	Expenditure announced in the budget	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	246 938	(4 956)	1 149	–	–	–	–	(3 807)	243 131
National Planning Coordination	82 263	2 446	–	–	–	–	–	2 446	84 709
Sector Monitoring Services	73 160	640	–	–	–	–	–	640	73 800
Public Sector Monitoring and Capacity Development	88 625	1 870	(4 296)	–	–	–	–	(2 426)	86 199
Evidence and Knowledge Systems	42 003	–	–	–	–	–	–	–	42 003
Total	**532 989**	**–**	**(3 147)**	**–**	**–**	**–**	**–**	**(3 147)**	**529 842**
Economic classification									
Current payments	**524 523**	**(1 393)**	**(4 296)**	**–**	**–**	**–**	**–**	**(5 689)**	**518 834**
Compensation of employees	388 800	–	(4 172)	–	–	–	–	(4 172)	384 628
Goods and services	135 723	(1 393)	(124)	–	–	–	–	(1 517)	134 206
Transfers and subsidies	**5 619**	**416**	**1 149**	**–**	**–**	**–**	**–**	**1 565**	**7 184**
Provinces and municipalities	–	10	–	–	–	–	–	10	10
Households	5 619	406	1 149	–	–	–	–	1 555	7 174
Payments for capital assets	**2 847**	**977**	**–**	**–**	**–**	**–**	**–**	**977**	**3 824**
Machinery and equipment	2 329	977	–	–	–	–	–	977	3 306
Software and other intangible assets	518	–	–	–	–	–	–	–	518
Total	**532 989**	**–**	**(3 147)**	**–**	**–**	**–**	**–**	**(3 147)**	**529 842**

1 Other adjustments include self-financing expenditure, funds shifted within a vote following a function shift, the use of funds in emergency situations, declared unspent funds, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Rollovers	Unforeseeable/ Unavoidable	Expenditure announced in the budget	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministerial Support	43 546	–	–	–	–	–	–	–	43 546
Departmental Management	31 388	–	–	–	–	–	–	–	31 388
Corporate and Financial Services	172 004	(4 956)	1 149	–	–	–	–	(3 807)	168 197
Total	**246 938**	**(4 956)**	**1 149**	**–**	**–**	**–**	**–**	**(3 807)**	**243 131**

Programme 1: Administration (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Rollovers	Unforeseeable/ Unavoidable	Expenditure announced in the budget	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**238 882**	**(490)**	**–**	**–**	**–**	**–**	**–**	**(490)**	**238 392**
Compensation of employees	151 796	–	–	–	–	–	–	–	151 796
Goods and services	87 086	(490)	–	–	–	–	–	(490)	86 596
Transfers and subsidies	**5 619**	**(4 696)**	**1 149**	**–**	**–**	**–**	**–**	**(3 547)**	**2 072**
Provinces and municipalities	–	10	–	–	–	–	–	10	10
Households	5 619	(4 706)	1 149	–	–	–	–	(3 557)	2 062
Payments for capital assets	**2 437**	**230**	**–**	**–**	**–**	**–**	**–**	**230**	**2 667**
Machinery and equipment	2 329	230	–	–	–	–	–	230	2 559
Software and other intangible assets	108	–	–	–	–	–	–	–	108
Total	**246 938**	**(4 956)**	**1 149**	**–**	**–**	**–**	**–**	**(3 807)**	**243 131**

Programme 2: National Planning Coordination

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Rollovers	Unforeseeable/ Unavoidable	Expenditure announced in the budget	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management: National Planning Coordination	2 796	–	–	–	–	–	–	–	2 796
National Planning Coordination	37 917	–	–	–	–	–	–	–	37 917
National Planning Commission Secretariat	41 550	2 446	–	–	–	–	–	2 446	43 996
Total	**82 263**	**2 446**	**–**	**–**	**–**	**–**	**–**	**2 446**	**84 709**
Economic classification									
Current payments	**81 853**	**(97)**	**–**	**–**	**–**	**–**	**–**	**(97)**	**81 756**
Compensation of employees	63 869	–	–	–	–	–	–	–	63 869
Goods and services	17 984	(97)	–	–	–	–	–	(97)	17 887
Transfers and subsidies	**–**	**2 543**	**–**	**–**	**–**	**–**	**–**	**2 543**	**2 543**
Households	–	2 543	–	–	–	–	–	2 543	2 543
Payments for capital assets	**410**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**410**
Software and other intangible assets	410	–	–	–	–	–	–	–	410
Total	**82 263**	**2 446**	**–**	**–**	**–**	**–**	**–**	**2 446**	**84 709**

Programme 3: Sector Monitoring Services

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Rollovers	Unforeseeable/ Unavoidable	Expenditure announced in the budget	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management: Sector Monitoring Services	3 314	640	–	–	–	–	–	640	3 954
Outcomes Monitoring and Support	62 676	–	–	–	–	–	–	–	62 676
Intervention Support	7 170	–	–	–	–	–	–	–	7 170
Total	**73 160**	**640**	**–**	**–**	**–**	**–**	**–**	**640**	**73 800**
Economic classification									
Current payments	**73 160**	**(292)**	**–**	**–**	**–**	**–**	**–**	**(292)**	**72 868**
Compensation of employees	66 863	–	–	–	–	–	–	–	66 863
Goods and services	6 297	(292)	–	–	–	–	–	(292)	6 005
Transfers and subsidies	**–**	**641**	**–**	**–**	**–**	**–**	**–**	**641**	**641**
Households	–	641	–	–	–	–	–	641	641
Payments for capital assets	**–**	**291**	**–**	**–**	**–**	**–**	**–**	**291**	**291**
Machinery and equipment	–	291	–	–	–	–	–	291	291
Total	**73 160**	**640**	**–**	**–**	**–**	**–**	**–**	**640**	**73 800**

Programme 4: Public Sector Monitoring and Capacity Development

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Rollovers	Unforeseeable/ Unavoidable	Expenditure announced in the budget	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management: Public Sector Monitoring and Capacity Development	4 204	320	–	–	–	–	–	320	4 524
Public Service Monitoring and Capacity Development	84 421	1 550	(4 296)	–	–	–	–	(2 746)	81 675
Total	**88 625**	**1 870**	**(4 296)**	**–**	**–**	**–**	**–**	**(2 426)**	**86 199**
Economic classification									
Current payments	**88 625**	**(404)**	**(4 296)**	**–**	**–**	**–**	**–**	**(4 700)**	**83 925**
Compensation of employees	71 307	–	(4 172)	–	–	–	–	(4 172)	67 135
Goods and services	17 318	(404)	(124)	–	–	–	–	(528)	16 790
Transfers and subsidies	**–**	**1 928**	**–**	**–**	**–**	**–**	**–**	**1 928**	**1 928**
Households	–	1 928	–	–	–	–	–	1 928	1 928
Payments for capital assets	**–**	**346**	**–**	**–**	**–**	**–**	**–**	**346**	**346**
Machinery and equipment	–	346	–	–	–	–	–	346	346
Total	**88 625**	**1 870**	**(4 296)**	**–**	**–**	**–**	**–**	**(2 426)**	**86 199**

Programme 5: Evidence and Knowledge Systems

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Rollovers	Unforeseeable/ Unavoidable	Expenditure announced in the budget	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management: Evidence and Knowledge Systems	2 923	100	–	–	–	–	–	100	3 023
Evaluation, Research, Knowledge and Data Systems	39 080	(100)	–	–	–	–	–	(100)	38 980
Total	**42 003**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**42 003**
Economic classification									
Current payments	**42 003**	**(110)**	**–**	**–**	**–**	**–**	**–**	**(110)**	**41 893**
Compensation of employees	34 965	–	–	–	–	–	–	–	34 965
Goods and services	7 038	(110)	–	–	–	–	–	(110)	6 928
Payments for capital assets	**–**	**110**	**–**	**–**	**–**	**–**	**–**	**110**	**110**
Machinery and equipment	–	110	–	–	–	–	–	110	110
Total	**42 003**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**42 003**

Details of adjustments to 2026 ENE

Virements and shifts within the vote

Programmes

1. Administration
2. National Planning Coordination
3. Sector Monitoring Services
4. Public Sector Monitoring and Capacity Development
5. Evidence and Knowledge Systems

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(5 446)**	**Programme 1**		**490**
Goods and services	Travel and subsistence	(250)	Households	Leave gratuities	250
	Travel and subsistence	(230)	Machinery and equipment	Photocopy machine leases	230
	Travel and subsistence	(10)	Provinces and municipalities	Vehicle licences	10
			Programme 2		**2 446**
Households	Reallocation of funds incorrectly allocated in the 2026 ENE	(2 446)	Households	Reallocation of funds incorrectly allocated in the 2026 ENE	2 446
			Programme 3		**640**
	Reallocation of funds incorrectly allocated in the 2026 ENE	(640)	Households	Reallocation of funds incorrectly allocated in the 2026 ENE	640
			Programme 4		**1 870**
	Reallocation of funds incorrectly allocated in the 2026 ENE	(1 870)	Households	Reallocation of funds incorrectly allocated in the 2026 ENE	1 870
Shifts within the programme as a percentage of the programme budget		0.2%			
Virements to other programmes as a percentage of the programme budget		**2%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 2		**(97)**	**Programme 2**		**97**
Goods and services	Communication, consultants	(97)	Households	Leave gratuities	97
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 3		**(292)**	**Programme 3**		**292**
Goods and services	Communication	(1)	Households	Leave gratuities	1
	Communication	(291)	Machinery and equipment	Photocopy machine leases	291
Shifts within the programme as a percentage of the programme budget		0.4%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 4		**(404)**	**Programme 4**		**404**
Goods and services	Communication, and travel and subsistence	(346)	Machinery and equipment	Photocopy machine leases	346
	Communication	(58)	Households	Leave gratuities	58
Shifts within the programme as a percentage of the programme budget		0.5%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 5		**(110)**	**Programme 5**		**110**
Goods and services	Consultants	(110)	Machinery and equipment	Photocopy machine leases	110
Shifts within the programme as a percentage of the programme budget		0.3%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(6 349)**			**6 349**

Funds shifted between votes – (R3.147 million)

Programme 1: Administration

R1.149 million is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes.

Programme 4: Public Sector Monitoring and Capacity Development

R4.296 million is transferred from the department to the Presidency after the shift of the performance management and development system function for directors-general of national and provincial departments.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	233 001	112 696	48.4	216 556	92.9	243 131	45.9	102 041	42.0
National Planning Coordination	72 345	30 237	41.8	63 918	88.4	84 709	16.0	31 472	37.2
Sector Monitoring Services	88 288	49 495	56.1	82 814	93.8	73 800	13.9	33 269	45.1
Public Sector Monitoring and Capacity Development	78 231	36 781	47.0	78 932	100.9	86 199	16.3	36 241	42.0
Evidence and Knowledge Systems	42 196	18 409	43.6	40 490	96.0	42 003	7.9	18 627	44.3
Total	**514 061**	**247 618**	**48.2**	**482 710**	**93.9**	**529 842**	**100.0**	**221 650**	**41.8**
Economic classification									
Current payments	**508 797**	**246 001**	**48.3**	**473 091**	**93.0**	**518 834**	**97.9**	**214 357**	**41.3**
Compensation of employees	347 756	167 770	48.2	332 735	95.7	384 628	72.6	160 086	41.6
Goods and services	161 041	78 231	48.6	140 356	87.2	134 206	25.3	54 271	40.4
Transfers and subsidies	**150**	**315**	**210.0**	**3 728**	**2 485.3**	**7 184**	**1.4**	**6 094**	**84.8**
Provinces and municipalities	13	17	130.8	38	292.3	10	0.0	15	150.0
Households	137	298	217.5	3 690	2 693.4	7 174	1.4	6 079	84.7
Payments for capital assets	**5 114**	**1 302**	**25.5**	**5 662**	**110.7**	**3 824**	**0.7**	**1 180**	**30.9**
Machinery and equipment	4 616	1 302	28.2	2 838	61.5	3 306	0.6	1 180	35.7
Software and other intangible assets	498	–	–	2 824	567.1	518	0.1	–	–
Payments for financial assets	**–**	**–**	**–**	**229**	**–**	**–**	**–**	**19**	**–**
Total	**514 061**	**247 618**	**48.2**	**482 710**	**93.9**	**529 842**	**100.0**	**221 650**	**41.8**

Expenditure trends

Total expenditure in 2025/26 was R482.7 million, 93.9 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R247.6 million, 48.2 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R221.7 million, 41.8 per cent of the adjusted appropriation of R529.8 million. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 decreased by R26 million, 10.5 per cent. This was mainly to compensate officials who took early retirement at the end of the previous financial year, resulting in vacant posts that were not yet filled by mid-year.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**322**	**321**	**100.0**	**628**	**195.0**	**440**	**1 725**	**100.0**	**1 379**	**79.9**
Sales of goods and services produced by the department	55	55	100.0	100	181.8	107	45	2.6	45	100.0
Interest, dividends and rent on land	7	7	100.0	16	228.6	8	9	0.5	9	100.0
Sales of capital assets	9	9	100.0	68	755.6	45	111	6.4	111	100.0
Transactions in financial assets and liabilities	251	250	99.6	444	176.9	280	1 560	90.4	1 214	77.8
Total	**322**	**321**	**99.7**	**628**	**195.0**	**440**	**1 725**	**100.0**	**1 379**	**79.9**

Revenue trends

Mid-year revenue in 2025/26 was R321 000, 99.7 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R1.4 million, 79.9 per cent of the adjusted estimate of R1.7 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R1.1 million, 329.6 per cent. This was mainly due to the sale of redundant assets that were transferred from the Department of Public Enterprises after the transfer of some functions of state-owned enterprises to the Department of Planning, Monitoring and Evaluation.

Changes to transfers and subsidies

Summary of changes to transfers and subsidies per programme

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Rollovers	Unforeseeable/ Unavoidable	Expenditure announced in the budget	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Provinces and municipalities									
Provinces									
Provincial agencies and funds									
Current	**–**	**10**	**–**	**–**	**–**	**–**	**–**	**10**	**10**
Vehicle licences	–	10	–	–	–	–	–	10	10
Households									
Social benefits									
Current	**5 619**	**(4 706)**	**1 149**	**–**	**–**	**–**	**–**	**(3 557)**	**2 062**
Employee social benefits	–	250	–	–	–	–	–	250	250
Early retirement and voluntary exit programmes	5 619	(4 956)	1 149	–	–	–	–	(3 807)	1 812
National Planning Coordination									
Households									
Social benefits									
Current	**–**	**2 543**	**–**	**–**	**–**	**–**	**–**	**2 543**	**2 543**
Employee social benefits	–	2 543	–	–	–	–	–	2 543	2 543
Sector Monitoring Services									
Households									
Social benefits									
Current	**–**	**641**	**–**	**–**	**–**	**–**	**–**	**641**	**641**
Employee social benefits	–	641	–	–	–	–	–	641	641
Public Sector Monitoring and Capacity Development									
Households									
Social benefits									
Current	**–**	**1 928**	**–**	**–**	**–**	**–**	**–**	**1 928**	**1 928**
Employee social benefits	–	1 928	–	–	–	–	–	1 928	1 928

Vote 10

Electricity and Energy

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**6 061 240**	**(211 558)**	**19 264**	**5 868 946**
of which:				
Current payments	905 714	(11 558)	–	894 156
Transfers and subsidies	5 150 628	(200 000)	–	4 950 628
Payments for capital assets	4 898	–	19 264	24 162
Executive authority	Minister of Electricity and Energy			
Accounting officer	Director-General of Electricity and Energy			
Website	www.dee.gov.za			

Vote purpose

Formulate energy policies, regulatory frameworks and legislation, and oversee their implementation, to ensure energy security, sustainability and access to affordable and reliable energy.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of annual energy statistics reports published	Energy Planning and Policy Development	Improved energy security and a just energy transition	4	2	–
Number of additional households provided with grid electrification per year	Energy Programmes and Projects		80 000	28 478	–
Number of bulk substations built per year	Energy Programmes and Projects		2	0	–
Kilometres of existing medium-voltage power lines upgraded per year	Energy Programmes and Projects		30	35.3	35.3
Amount of energy savings realised and verified from the energy efficiency and demand-side management grant per year (terawatt-hours)	Energy Programmes and Projects		0.5 TWh	3.422 TWh	3.5 TWh
Number of additional substations upgraded per year	Energy Programmes and Projects		2	1	–
Kilometres of new medium-voltage power lines constructed per year	Energy Programmes and Projects		25	49.5	60
Number of additional households electrified with non-grid electrification per year	Energy Programmes and Projects		15 000	741	–
Number of shareholder compacts signed per year	State-owned Companies Support Services	Improved governance and performance of public entities	2	0	–
Number of corporate plans reviewed per year	State-owned Companies Support Services		2	2	–
Number of quarterly financial reviews conducted per year on state-owned companies	State-owned Companies Support Services		8	4	–

Progress

The number of kilometres of new medium-voltage power lines constructed during the first half of 2026/27 exceeded the annual target due to multi-year projects rolling over from the previous year. As such, the annual target is adjusted from 25 kilometres to 60 kilometres. Similarly, the annual target for kilometres of existing medium-voltage power lines upgraded was exceeded due to projects from 2025/26 only being finalised in the current year, with the annual target adjusted from 30 kilometres to 35.3 kilometres accordingly. No bulk substations were built in the first half of 2026/27 due to delays in procurement and the delivery of materials by service providers. This is expected to improve in the second half of the year.

Both shareholder compacts are expected to be signed in the second half of the year. The reported amount of energy savings realised and verified from the energy efficiency and demand-side management projects exceeded the target of 0.5TWh. This was due to projects from the previous year being completed in the current year. The annual target for the year was increased accordingly to 3.5 TWh.

A total of 741 additional households were supplied with non-grid connections in the first half of 2026/27 against an annual target of 15 000. This slow performance was attributable to delays in finalising the procurement of service providers and processing goods through import facilities, which postponed the commencement of work. Performance is expected to improve in the second half of the year through accelerated implementation and monitoring.

Adjusted estimates

Programme	**2026/27**								
		Adjustments appropriation							
R thousand	**Appropriation**	**Unforeseeable/ Unavoidable**	**Virements and shifts**	**Rollovers**	**Expenditure announced in the budget**	**Declared unspent funds**	**Other adjustments[1]**	**Total adjustments appropriation**	**Adjusted appropriation**
Administration	280 993	–	19 500	1 329	–	–	–	20 829	301 822
Energy Planning and Policy Development	68 030	–	(5 000)	3 128	–	–	–	(1 872)	66 158
Energy Programmes and Projects	4 041 900	–	(2 000)	3 249	–	–	–	1 249	4 043 149
Nuclear Energy	1 625 768	–	(9 000)	–	–	(200 000)	–	(209 000)	1 416 768
Regulation and Management	44 549	–	(3 500)	–	–	–	–	(3 500)	41 049
State-owned Companies Support Services									
Total	**6 061 240**	**–**	**–**	**7 706**	**–**	**(200 000)**	**–**	**(192 294)**	**5 868 946**
Economic classification									
Current payments	**905 714**	**–**	**(19 264)**	**7 706**	**–**	**–**	**–**	**(11 558)**	**894 156**
Compensation of employees	387 734	–	(30 006)	–	–	–	–	(30 006)	357 728
Goods and services	517 980	–	10 742	7 706	–	–	–	18 448	536 428

Adjusted estimates (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Transfers and subsidies	**5 150 628**	**–**	**–**	**–**	**–**	**(200 000)**	**–**	**(200 000)**	**4 950 628**
Provinces and municipalities	1 902 297	–	–	–	–	–	–	–	1 902 297
Departmental agencies and accounts	186 721	–	–	–	–	–	–	–	186 721
Foreign governments and international organisations	28 102	–	–	–	–	–	–	–	28 102
Public corporations and private enterprises	3 033 016	–	–	–	–	(200 000)	–	(200 000)	2 833 016
Households	492	–	–	–	–	–	–	–	492
Payments for capital assets	**4 898**	**–**	**19 264**	**–**	**–**	**–**	**–**	**19 264**	**24 162**
Machinery and equipment	4 898	–	19 264	–	–	–	–	19 264	24 162
Total	**6 061 240**	**–**	**–**	**7 706**	**–**	**(200 000)**	**–**	**(192 294)**	**5 868 946**

1. Other adjustments include self-financing expenditure, funds shifted between votes, funds shifted within a vote following a function shift, the use of funds in emergency situations, and adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	45 883	–	(4 640)	–	–	–	–	(4 640)	41 243
Departmental Management	47 560	–	28 615	–	–	–	–	28 615	76 175
Internal Audit	10 202	–	(1 100)	–	–	–	–	(1 100)	9 102
Finance Administration	36 956	–	1 620	1 329	–	–	–	2 949	39 905
Corporate Services	99 412	–	(6 109)	–	–	–	–	(6 109)	93 303
Office Accommodation	40 980	–	1 114	–	–	–	–	1 114	42 094
Total	**280 993**	**–**	**19 500**	**1 329**	**–**	**–**	**–**	**20 829**	**301 822**
Economic classification									
Current payments	**273 302**	**–**	**2 628**	**1 329**	**–**	**–**	**–**	**3 957**	**277 259**
Compensation of employees	153 707	–	(10 506)	–	–	–	–	(10 506)	143 201
Goods and services	119 595	–	13 134	1 329	–	–	–	14 463	134 058
Transfers and subsidies	**2 793**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 793**
Provinces and municipalities	23	–	–	–	–	–	–	–	23
Departmental agencies and accounts	2 278	–	–	–	–	–	–	–	2 278
Households	492	–	–	–	–	–	–	–	492
Payments for capital assets	**4 898**	**–**	**16 872**	**–**	**–**	**–**	**–**	**16 872**	**21 770**
Machinery and equipment	4 898	–	16 872	–	–	–	–	16 872	21 770
Total	**280 993**	**–**	**19 500**	**1 329**	**–**	**–**	**–**	**20 829**	**301 822**

Programme 2: Energy Planning and Policy Development

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Nuclear, Electricity and Gas Policy	28 660	–	(2 500)	–	–	–	–	(2 500)	26 160
Energy Planning	39 370	–	(2 500)	3 128	–	–	–	628	39 998
Total	**68 030**	**–**	**(5 000)**	**3 128**	**–**	**–**	**–**	**(1 872)**	**66 158**
Economic classification									
Current payments	**68 030**	**–**	**(6 064)**	**3 128**	**–**	**–**	**–**	**(2 936)**	**65 094**
Compensation of employees	55 522	–	(7 000)	–	–	–	–	(7 000)	48 522
Goods and services	12 508	–	936	3 128	–	–	–	4 064	16 572
Payments for capital assets	**–**	**–**	**1 064**	**–**	**–**	**–**	**–**	**1 064**	**1 064**
Machinery and equipment	–	–	1 064	–	–	–	–	1 064	1 064
Total	**68 030**	**–**	**(5 000)**	**3 128**	**–**	**–**	**–**	**(1 872)**	**66 158**

Programme 3: Energy Programmes and Projects

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Energy Programmes and Project Management	4 540	–	10 000	–	–	–	–	10 000	14 540
Integrated National Electrification Programme	3 813 583	–	12 656	–	–	–	–	12 656	3 826 239
Programmes and Projects Management Office	25 531	–	–	–	–	–	–	–	25 531
Electricity Infrastructure and Industry Transformation	7 752	–	–	–	–	–	–	–	7 752
Clean Energy	190 494	–	(24 656)	3 249	–	–	–	(21 407)	169 087
Total	**4 041 900**	**–**	**(2 000)**	**3 249**	**–**	**–**	**–**	**1 249**	**4 043 149**
Economic classification									
Current payments	**461 209**	**–**	**(2 770)**	**3 249**	**–**	**–**	**–**	**479**	**461 688**
Compensation of employees	97 561	–	–	–	–	–	–	–	97 561
Goods and services	363 648	–	(2 770)	3 249	–	–	–	479	364 127

Programme 3: Energy Programmes and Projects (continued)

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Transfers and subsidies	**3 580 691**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**3 580 691**
Provinces and municipalities	1 902 274	–	–	–	–	–	–	–	1 902 274
Departmental agencies and accounts	83 943	–	–	–	–	–	–	–	83 943
Foreign governments and international organisations	1 763	–	–	–	–	–	–	–	1 763
Public corporations and private enterprises	1 592 711	–	–	–	–	–	–	–	1 592 711
Payments for capital assets	**–**	**–**	**770**	**–**	**–**	**–**	**–**	**770**	**770**
Machinery and equipment	–	–	770	–	–	–	–	770	770
Total	**4 041 900**	**–**	**(2 000)**	**3 249**	**–**	**–**	**–**	**1 249**	**4 043 149**

Programme 4: Nuclear Energy Regulation and Management

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Nuclear Energy Management	12 020	–	(2 000)	–	–	–	–	(2 000)	10 020
Nuclear Safety and Technology	1 596 335	–	(3 500)	–	–	(200 000)	–	(203 500)	1 392 835
Nuclear Non-Proliferation and Radiation Security	17 413	–	(3 500)	–	–	–	–	(3 500)	13 913
Total	**1 625 768**	**–**	**(9 000)**	**–**	**–**	**(200 000)**	**–**	**(209 000)**	**1 416 768**
Economic classification									
Current payments	**58 624**	**–**	**(9 358)**	**–**	**–**	**–**	**–**	**(9 358)**	**49 266**
Compensation of employees	48 132	–	(9 000)	–	–	–	–	(9 000)	39 132
Goods and services	10 492	–	(358)	–	–	–	–	(358)	10 134
Transfers and subsidies	**1 567 144**	**–**	**–**	**–**	**–**	**(200 000)**	**–**	**(200 000)**	**1 367 144**
Departmental agencies and accounts	100 500	–	–	–	–	–	–	–	100 500
Foreign governments and international organisations	26 339	–	–	–	–	–	–	–	26 339
Public corporations and private enterprises	1 440 305	–	–	–	–	(200 000)	–	(200 000)	1 240 305
Payments for capital assets	**–**	**–**	**358**	**–**	**–**	**–**	**–**	**358**	**358**
Machinery and equipment	–	–	358	–	–	–	–	358	358
Total	**1 625 768**	**–**	**(9 000)**	**–**	**–**	**(200 000)**	**–**	**(209 000)**	**1 416 768**

Programme 5: State-owned Companies Support Services

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Energy Resources	24 384	–	(1 166)	–	–	–	–	(1 166)	23 218
State-owned Companies Financial Assessment and Investment	5 080	–	(1 167)	–	–	–	–	(1 167)	3 913
State-owned Companies Risk, Governance and Legal Assurance	15 085	–	(1 167)	–	–	–	–	(1 167)	13 918
Total	**44 549**	**–**	**(3 500)**	**–**	**–**	**–**	**–**	**(3 500)**	**41 049**
Economic classification									
Current payments	**44 549**	**–**	**(3 700)**	**–**	**–**	**–**	**–**	**(3 700)**	**40 849**
Compensation of employees	32 812	–	(3 500)	–	–	–	–	(3 500)	29 312
Goods and services	11 737	–	(200)	–	–	–	–	(200)	11 537
Payments for capital assets	**–**	**–**	**200**	**–**	**–**	**–**	**–**	**200**	**200**
Machinery and equipment	–	–	200	–	–	–	–	200	200
Total	**44 549**	**–**	**(3 500)**	**–**	**–**	**–**	**–**	**(3 500)**	**41 049**

Details of adjustments to the 2026 ENE

Virements and shifts within the vote

Programmes

1. Administration
2. Energy Planning and Policy Development
3. Energy Programmes and Projects
4. Nuclear Energy Regulation and Management
5. State-owned Companies Support Services

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(11 872)**	**Programme 1**		**11 872**
Goods and services	Business and advisory services, travel and subsistence	(270)	Machinery and equipment	Laptops	270
	Administrative fees, computer services, operating payments	(112)		Laptops	112
	Business and advisory services	(984)		Laptops	984
Compensation of employees	Vacant posts	(10 000)	Goods and services	Business and advisory services, computer services	10 000
	Vacant posts	(506)	Machinery and equipment	Laptops	506
Shifts within the programme as a percentage of the programme budget		4.2%			
Virements to other programmes as a percentage of the programme budget		**0%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 2		**(8 064)**	**Programme 1**		**5 000**
Compensation of employees	Vacant posts	(4 500)	Goods and services	Business and advisory services, computer services	4 500
	Vacant posts	(500)	Machinery and equipment	Laptops	500
			Programme 2		**3 064**
	Vacant posts	(2 000)	Goods and services	Business and advisory services, computer services	2 000
Goods and services	Business and advisory services	(514)	Machinery and equipment	Laptops	514
	Venues and facilities	(550)		Laptops	550
Shifts within the programme as a percentage of the programme budget		4.5%			
Virements to other programmes as a percentage of the programme budget		**7.3%**			
Programme 3		**(2 770)**	**Programme 1**		**2 000**
Goods and services	Solar water heater project [1]	(2 000)	Machinery and equipment	Computer services[1]	2 000
			Programme 3		**770**
	Travel and subsistence	(437)	Machinery and equipment	Laptops	437
	Travel and subsistence, venues and facilities	(234)		Laptops	234
	Travel and subsistence	(99)		Laptops	99
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 4		**(9 358)**	**Programme 1**		**9 000**
Compensation of employees	Vacant posts	(9 000)	Machinery and equipment	Computer services	9 000
			Programme 4		**358**
Goods and services	Advertising	(79)	Machinery and equipment	Laptops	79
	Travel and subsistence	(99)		Laptops	99
	Communication, travel and subsistence, venues and facilities	(180)		Laptops	180
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0.6%**			
Programme 5		**(3 700)**	**Programme 1**		**3 500**
Compensation of employees	Vacant posts	(3 500)	Machinery and equipment	Computer services	3 500
			Programme 5		**200**
Goods and services	Business and advisory services	(200)	Machinery and equipment	Laptops	200
Shifts within the programme as a percentage of the programme budget		0.4%			
Virements to other programmes as a percentage of the programme budget		**7.9%**			
Total		**(35 764)**			**35 764**

1. National Treasury approval has been obtained.

Rollovers – R7.706 million

Programme 1: Administration

R1.3 million is rolled over for the payment of audit fees to the Auditor-General of South Africa.

Programme 2: Energy Planning and Policy Development

R3.1 million is rolled over to finalise the procurement of the Plexos licence and training system, which is used in the modelling of the gas master plan.

Programme 3: Energy Programmes and Projects

R3.2 million is rolled over for the payment of invoices for the monitoring and evaluation of energy efficiency and demand-side management projects.

Declared unspent funds – R200 million

Programme 4: Nuclear Energy Regulation and Management

Due to delays in the implementation of the multi-purpose reactor project for the South African Nuclear Energy Corporation, R200 million in unspent funds is declared as part of the rescheduling of allocations for various projects related to the budget facility for infrastructure.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	275 010	97 034	35	244 086	89	301 822	5.1	124 405	41
Energy Planning and Policy Development	62 645	23 040	37	49 965	80	66 158	1.1	26 590	40.2
Energy Programmes and Projects	4 756 741	1 796 699	38	4 570 226	96	4 043 149	68.9	1 447 191	35.8
Nuclear Energy Regulation and Management	1 541 241	1 413 577	92	1 525 760	99	1 416 768	24.1	1 076 334	76.0
State-owned Companies Support Services	39 815	7 177	18	15 143	38	41 049	0.7	7 255	17.7
Total	**6 675 452**	**3 337 527**	**50**	**6 405 179**	**96**	**5 868 946**	**100.0**	**2 681 775**	**45.7**
Economic classification									–
Current payments	**879 792**	**207 000**	**24**	**715 969**	**81**	**894 156**	**15.2**	**260 653**	**29.2**
Compensation of employees	358 643	156 766	44	317 487	89	357 728	6.1	164 275	45.9
Goods and services	521 149	50 234	10	398 482	76	536 428	9.1	96 378	18.0
Transfers and subsidies	**5 790 770**	**3 130 368**	**54**	**5 686 907**	**98**	**4 950 628**	**84.4**	**2 418 761**	**48.9**
Provinces and municipalities	1 943 358	856 209	44	1 844 340	95	1 902 297	32.4	727 759	38.3
Departmental agencies and accounts	179 445	150 300	84	179 445	100	186 721	3.2	158 740	85.0
Foreign governments and international organisations	26 992	–	–	21 675	80	28 102	0.5	4 351	15.5
Public corporations and private enterprises	3 640 503	2 123 780	58	3 640 503	100	2 833 016	48.3	1 525 824	53.9
Households	472	79	17	944	200	492	0.0	2 087	424.1
Payments for capital assets	**4 890**	**159**	**3**	**2 302**	**47**	**24 162**	**0.4**	**2 360**	**9.8**
Machinery and equipment	4 890	159	3	2 302	47	24 162	0.4	2 360	9.8
Payments for financial assets	**–**	**–**	**–**	**0**	**–**	**–**	**–**	**–**	**–**
Total	**6 675 452**	**3 337 527**	**50**	**6 405 179**	**96**	**5 868 946**	**100.0**	**2 681 775**	**45.7**

Expenditure trends

Total expenditure in 2025/26 was R6.4 billion, 96 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R3.3 billion, 50 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R2.7 billion, 45.7 per cent of the adjusted appropriation of R5.9 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27

decreased by R655.8 million, 19.6 per cent. This was mainly due to the withholding of the transfer to the South African Nuclear Energy Corporation for the multi-purpose reactor research project, pending approval of a revised contracting model by National Treasury.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**252**	**96**	**38.1**	**1 199**	**475.8**	**259**	**1 339**	**100.0**	**1 071**	**80.0**
Sales of goods and services produced by the department	105	27	25.8	159	151.4	108	163	12.2	81	49.7
Sales of scrap, waste, arms and other used current goods	1	–	–	–	–	1	–	–	–	–
Interest, dividends and rent on land	11	5	45.5	8	72.7	11	12	0.9	6	50.0
Transactions in financial assets and liabilities	135	64	47.4	1 032	764.4	139	1 164	86.9	984	84.5
Total	**252**	**96**	**38.1**	**1 199**	**475.8**	**259**	**1 339**	**100.0**	**1 071**	**80.0**

Revenue trends

Mid-year revenue in 2025/26 was R96 000, 38.1 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R1.1 million, 80 per cent of the adjusted estimate of R1.3 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R975 000, 1 015 per cent. This was mainly due to a reimbursement of a duplicate payment made to a travel management company for hosting costs for the G20 Summit in the previous year.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Nuclear Energy Regulation and Management									
Public corporations and private enterprises									
Public corporations									
Other transfers									
Current	**994 510**	**–**	**–**	**–**	**–**	**(200 000)**	**–**	**(200 000)**	**794 510**
South African Nuclear Energy Corporation	994 510	–	–	–	–	(200 000)	–	(200 000)	794 510

Vote 11

Public Service and Administration

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**596 722**	**(3 820)**	**8 171**	**601 073**
of which:				
Current payments	524 236	(3 820)	–	520 416
Transfers and subsidies	64 546	–	5 215	69 761
Payments for capital assets	7 940	–	300	8 240
Payments for financial assets	–	–	2 656	2 656
Executive authority	Minister for Public Service and Administration			
Accounting officer	Director-General of Public Service and Administration			
Website	www.dpsa.gov.za			

Vote purpose

Lead the modernisation of the public service, through a generally applicable framework of norms and standards, to improve service delivery.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Annual progress on the development of guidelines on conducting lifestyle audit investigations to intensify the fight against corruption in the public service and monitoring reports compiled on the implementation of the guidelines	Negotiations, Labour Relations and Remuneration Management	An ethical, capable and professional public service	Monitoring report on compliance by all departments with referrals for lifestyle audit investigations submitted to the minister for approval	Quarterly monitoring reports with referrals for investigations submitted	–
Annual progress on the development, implementation and monitoring of the new discipline management strategy in the public service	Negotiations, Labour Relations and Remuneration Management		Monitoring report on the implementation of the reviewed disciplinary code submitted to the director-general for noting	The minister approved a mandate regarding the disciplinary code. This matter was referred to the Public Service Coordinating Bargaining Council for discussion. Quarterly progress reports will inform the annual progress report	–

Performance (continued)

Indicator	Programme	MTDP outcome	Annual performance		
			Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Annual progress on the development, implementation and monitoring of the directive on the public service data governance framework to improve business intelligence in the public service	e-Government Services and Information Management	An ethical, capable and professional public service	Monitor compliance with the public service data governance framework by national and provincial departments	Support on the data governance framework provided to the Department of Land Reform and Rural Development, the Department of Forestry, Fisheries and the Environment, the Department of Mineral and Petroleum Resources, and all provincial departments in Limpopo	Annual progress to be reported on advocacy for the public service data governance framework across national and provincial departments by 31 March 2027
Annual progress on the implementation of the second-generation review of the African Peer Review Mechanism national action plan	Government Service Access and Improvement		Biannual status reports on the implementation of the African Peer Review Mechanism national action plan by 5 state institutions submitted to the minister for noting	Progress report submitted to the minister for noting	–
Annual progress on the implementation of the revised Batho Pele programme	Government Service Access and Improvement		Evaluation report on the impact of the implementation of the revised Batho Pele programme submitted to the director-general	Progress report submitted to the minister for noting. The monitoring tool used to collect data on the implementation of the programme was revised and shared with national and provincial departments. The data collected will be used to generate an evaluation report on the impact of departmental implementation at the end of the financial year	–

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Use of funds in emergency situations	Unforeseeable/ Unavoidable	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	306 951	(4 135)	4 025	–	–	–	–	(110)	306 841
Human Resource Management and Development	54 990	(378)	–	–	–	–	–	(378)	54 612
Negotiations, Labour Relations and Remuneration Management	90 793	378	–	–	–	–	–	378	91 171
e-Government Services and Information Management	28 564	2 568	–	–	–	–	–	2 568	31 132
Government Service Access and Improvement	115 424	1 567	326	–	–	–	–	1 893	117 317
Total	**596 722**	**–**	**4 351**	**–**	**–**	**–**	**–**	**4 351**	**601 073**
Economic classification									
Current payments	**524 236**	**(3 820)**	**–**	**–**	**–**	**–**	**–**	**(3 820)**	**520 416**
Compensation of employees	321 974	–	–	–	–	–	–	–	321 974
Goods and services	202 262	(3 820)	–	–	–	–	–	(3 820)	198 442
Transfers and subsidies	**64 546**	**864**	**4 351**	**–**	**–**	**–**	**–**	**5 215**	**69 761**
Provinces and municipalities	5	–	–	–	–	–	–	–	5
Departmental agencies and accounts	53 598	–	326	–	–	–	–	326	53 924
Foreign governments and international organisations	3 624	414	–	–	–	–	–	414	4 038
Public corporations and private enterprises	10	–	–	–	–	–	–	–	10
Households	7 309	450	4 025	–	–	–	–	4 475	11 784
Payments for capital assets	**7 940**	**300**	**–**	**–**	**–**	**–**	**–**	**300**	**8 240**
Machinery and equipment	7 940	300	–	–	–	–	–	300	8 240
Payments for financial assets	**–**	**2 656**	**–**	**–**	**–**	**–**	**–**	**2 656**	**2 656**
Total	**596 722**	**–**	**4 351**	**–**	**–**	**–**	**–**	**4 351**	**601 073**

1. Other adjustments include the appropriation of funds for expenditure already announced by the minister during the tabling of the annual budget, rollovers, self-financing expenditure, funds shifted within a vote following a function shift, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Use of funds in emergency situations	Unforeseeable/ Unavoidable	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	35 481	(53)	–	–	–	–	–	(53)	35 428
Departmental Management	14 931	1 533	–	–	–	–	–	1 533	16 464
Corporate Services	123 144	811	4 025	–	–	–	–	4 836	127 980
Finance Administration	40 483	(1 980)	–	–	–	–	–	(1 980)	38 503
Internal Audit	5 785	–	–	–	–	–	–	–	5 785
Legal Services	12 212	(3 022)	–	–	–	–	–	(3 022)	9 190
International Relations and Donor Funding	3 109	(24)	–	–	–	–	–	(24)	3 085
Office Accommodation	71 806	(1 400)	–	–	–	–	–	(1 400)	70 406
Total	**306 951**	**(4 135)**	**4 025**	**–**	**–**	**–**	**–**	**(110)**	**306 841**

Programme 1: Administration (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Use of funds in emergency situations	Unforeseeable/ Unavoidable	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**292 202**	**(7 505)**	**–**	**–**	**–**	**–**	**–**	**(7 505)**	**284 697**
Compensation of employees	136 867	–	–	–	–	–	–	–	136 867
Goods and services	155 335	(7 505)	–	–	–	–	–	(7 505)	147 830
Transfers and subsidies	**7 324**	**450**	**4 025**	**–**	**–**	**–**	**–**	**4 475**	**11 799**
Provinces and municipalities	5	–	–	–	–	–	–	–	5
Public corporations and private enterprises	10	–	–	–	–	–	–	–	10
Households	7 309	450	4 025	–	–	–	–	4 475	11 784
Payments for capital assets	**7 425**	**300**	**–**	**–**	**–**	**–**	**–**	**300**	**7 725**
Machinery and equipment	7 425	300	–	–	–	–	–	300	7 725
Payments for financial assets	**–**	**2 620**	**–**	**–**	**–**	**–**	**–**	**2 620**	**2 620**
Total	**306 951**	**(4 135)**	**4 025**	**–**	**–**	**–**	**–**	**(110)**	**306 841**

Programme 2: Human Resource Management and Development

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Use of funds in emergency situations	Unforeseeable/ Unavoidable	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management: Human Resource Management and Development	3 848	–	–	–	–	–	–	–	3 848
Office of Standards and Compliance	13 506	(230)	–	–	–	–	–	(230)	13 276
Human Resource Planning, Employment and Performance Management	16 420	25	–	–	–	–	–	25	16 445
Human Resource Development	13 249	(205)	–	–	–	–	–	(205)	13 044
Transformation and Workplace Environment Management	7 967	32	–	–	–	–	–	32	7 999
Total	**54 990**	**(378)**	**–**	**–**	**–**	**–**	**–**	**(378)**	**54 612**
Economic classification									
Current payments	**54 818**	**(378)**	**–**	**–**	**–**	**–**	**–**	**(378)**	**54 440**
Compensation of employees	47 602	–	–	–	–	–	–	–	47 602
Goods and services	7 216	(378)	–	–	–	–	–	(378)	6 838
Payments for capital assets	**172**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**172**
Machinery and equipment	172	–	–	–	–	–	–	–	172
Total	**54 990**	**(378)**	**–**	**–**	**–**	**–**	**–**	**(378)**	**54 612**

Programme 3: Negotiations, Labour Relations and Remuneration Management

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Use of funds in emergency situations	Unforeseeable/ Unavoidable	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management: Negotiations, Labour Relations and Remuneration Management	3 892	19	–	–	–	–	–	19	3 911
Negotiations, Labour Relations and Dispute Management	9 466	(6)	–	–	–	–	–	(6)	9 460
Remuneration, Employment Conditions and Human Resource Systems	18 367	(86)	–	–	–	–	–	(86)	18 281
Macro Benefits and Government Employees Housing Scheme	15 094	428	–	–	–	–	–	428	15 522
Organisational Development, Job Grading and Macro Organisation of the State	16 541	(25)	–	–	–	–	–	(25)	16 516
Public Administration Ethics, Integrity and Disciplinary Technical Assistance Unit	27 433	48	–	–	–	–	–	48	27 481
Total	**90 793**	**378**	**–**	**–**	**–**	**–**	**–**	**378**	**91 171**
Economic classification									
Current payments	**90 148**	**(72)**	**–**	**–**	**–**	**–**	**–**	**(72)**	**90 076**
Compensation of employees	66 461	–	–	–	–	–	–	–	66 461
Goods and services	23 687	(72)	–	–	–	–	–	(72)	23 615
Transfers and subsidies	**453**	**414**	**–**	**–**	**–**	**–**	**–**	**414**	**867**
Foreign governments and international organisations	453	414	–	–	–	–	–	414	867
Payments for capital assets	**192**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**192**
Machinery and equipment	192	–	–	–	–	–	–	–	192
Payments for financial assets	**–**	**36**	**–**	**–**	**–**	**–**	**–**	**36**	**36**
Total	**90 793**	**378**	**–**	**–**	**–**	**–**	**–**	**378**	**91 171**

Programme 4: e-Government Services and Information Management

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Use of funds in emergency situations	Unforeseeable/ Unavoidable	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management: e-Government Services and Information Management	4 053	96	–	–	–	–	–	96	4 149
e-Enablement and ICT Service Infrastructure Management	5 851	(4)	–	–	–	–	–	(4)	5 847
Information and Stakeholder Management	3 921	1 538	–	–	–	–	–	1 538	5 459
ICT Governance and Management	10 274	628	–	–	–	–	–	628	10 902
Knowledge Management and Innovation	4 465	310	–	–	–	–	–	310	4 775
Total	**28 564**	**2 568**	**–**	**–**	**–**	**–**	**–**	**2 568**	**31 132**
Economic classification									
Current payments	**28 492**	**2 568**	**–**	**–**	**–**	**–**	**–**	**2 568**	**31 060**
Compensation of employees	25 236	–	–	–	–	–	–	–	25 236
Goods and services	3 256	2 568	–	–	–	–	–	2 568	5 824
Payments for capital assets	**72**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**72**
Machinery and equipment	72	–	–	–	–	–	–	–	72
Total	**28 564**	**2 568**	**–**	**–**	**–**	**–**	**–**	**2 568**	**31 132**

Programme 5: Government Service Access and Improvement

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Use of funds in emergency situations	Unforeseeable/ Unavoidable	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management: Government Service Access and Improvement	4 136	–	–	–	–	–	–	–	4 136
Operations Management	14 505	(140)	–	–	–	–	–	(140)	14 365
Service Delivery Improvement, Citizen Relations and Public Participation	16 011	(18)	–	–	–	–	–	(18)	15 993
Service Access	14 429	1 725	–	–	–	–	–	1 725	16 154
International Cooperation and Stakeholder Relations	12 745	–	–	–	–	–	–	–	12 745
Centre for Public Service Innovation	53 598	–	326	–	–	–	–	326	53 924
Total	**115 424**	**1 567**	**326**	**–**	**–**	**–**	**–**	**1 893**	**117 317**

Programme 5: Government Service Access and Improvement (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Use of funds in emergency situations	Unforeseeable/ Unavoidable	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**58 576**	**1 567**	**–**	**–**	**–**	**–**	**–**	**1 567**	**60 143**
Compensation of employees	45 808	–	–	–	–	–	–	–	45 808
Goods and services	12 768	1 567	–	–	–	–	–	1 567	14 335
Transfers and subsidies	**56 769**	**–**	**326**	**–**	**–**	**–**	**–**	**326**	**57 095**
Departmental agencies and accounts	53 598	–	326	–	–	–	–	326	53 924
Foreign governments and international organisations	3 171	–	–	–	–	–	–	–	3 171
Payments for capital assets	**79**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**79**
Machinery and equipment	79	–	–	–	–	–	–	–	79
Total	**115 424**	**1 567**	**326**	**–**	**–**	**–**	**–**	**1 893**	**117 317**

Details of adjustments to the 2026 ENE

Virements and shifts within the vote

Programmes

1. Administration
2. Human Resource Management and Development
3. Negotiations, Labour Relations and Remuneration Management
4. e-Government Services and Information Management
5. Government Service Access and Improvement

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(7 505)**	**Programme 1**		**3 370**
Goods and services	Travel and subsistence	(77)	Payments for financial assets	Departmental debt	77
	Operating leases	(1 400)		Departmental debt	1 400
	Audit costs (external), computer services, training and development	(253)		Departmental debt	253
	Business and advisory services, communication, computer services, consultants, contractors, entertainment	(308)		Departmental debt	308
	Consumable supplies	(582)		Theft and losses	582
	Operating payments	(450)	Households	Early retirement and voluntary exit programmes	450
	Consumable supplies	(300)	Machinery and equipment	Office furniture	300
			Programme 4		**2 568**
	Computer services	(402)	Goods and services	Travel and subsistence	402
	Computer services	(1 538)		Venues and facilities	1 538
	Computer services	(628)	Payments for financial assets	Departmental debt	628
			Programme 5		**1 567**
	Computer services	(1 567)	Goods and services	Operating leases	1 567
Shifts within the programme as a percentage of the programme budget		1.1%			
Virements to other programmes as a percentage of the programme budget		**1.3%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 2		**(378)**	**Programme 3**		**378**
Goods and services	Computer services	(230)	Goods and services	Travel and subsistence	230
	Venues and facilities	(148)		Travel and subsistence	148
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0.7%**			
Programme 3		**(450)**	**Programme 3**		**450**
Goods and services	Venues and facilities	(414)	Foreign governments and international organisations	Organisation for Economic Cooperation and Development partnership fee[1]	414
	Communication	(36)	Payments for financial assets	Thefts and loss	36
Shifts within the programme as a percentage of the programme budget		0.5%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(8 333)**			**8 333**

1. National Treasury approval has been obtained.

Funds shifted between votes – R4.351 million

Programme 1: Administration

R4.025 million is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes.

Programme 5: Government Service Access and Improvement

R326 000 is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes in the Centre for Public Service Innovation.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	**Adjusted appropriation**	**Apr 25 - Sep 25**	**Apr 25 - Sep 25 % of adjusted appropriation**	**Apr 25 - Mar 26**	**Apr 25 - Mar 26 % of adjusted appropriation**	**Adjusted appropriation**	**Adjusted appropriation/ Total (%)**	**Apr 26 - Sep 26**	**Apr 26 - Sep 26 % of adjusted appropriation**
Administration	294 667	137 323	46.6	278 373	94.5	306 841	51.0	141 894	46.2
Human Resource Management and Development	50 381	20 576	40.8	43 303	86.0	54 612	9.1	21 198	38.8
Negotiations, Labour Relations and Remuneration Management	89 829	41 585	46.3	86 159	95.9	91 171	15.2	43 069	47.2
e-Government Services and Information Management	23 784	9 202	38.7	19 709	82.9	31 132	5.2	10 809	34.7
Government Service Access and Improvement	106 928	48 367	45.2	101 450	94.9	117 317	19.5	54 990	46.9
Total	**565 589**	**257 053**	**45.4**	**528 994**	**93.5**	**601 073**	**100.0**	**271 960**	**45.2**

Expenditure outcome for 2025/26 and actual expenditure for 2026/27 (continued)

Economic classification	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Current payments	**502 276**	**228 057**	**45.4**	**468 876**	**93.4**	**520 416**	**86.6**	**232 035**	**44.6**
Compensation of employees	307 822	142 667	46.3	286 099	92.9	321 974	53.6	149 898	46.6
Goods and services	194 454	85 390	43.9	182 777	94.0	198 442	33.0	82 137	41.4
Transfers and subsidies	**57 997**	**27 536**	**47.5**	**56 310**	**97.1**	**69 761**	**11.6**	**37 439**	**53.7**
Provinces and municipalities	4	3	75.0	4	100.0	5	0.0	3	60.0
Departmental agencies and accounts	51 203	23 865	46.6	51 203	100.0	53 924	9.0	27 065	50.2
Foreign governments and international organisations	3 415	2 835	83.0	2 835	83.0	4 038	0.7	3 433	85.0
Public corporations and private enterprises	215	176	81.9	176	81.9	10	0.0	–	–
Households	3 160	657	20.8	2 092	66.2	11 784	2.0	6 938	58.9
Payments for capital assets	**5 308**	**1 453**	**27.4**	**3 625**	**68.3**	**8 240**	**1.4**	**2 451**	**29.7**
Machinery and equipment	5 308	1 453	27.4	3 625	68.3	8 240	1.4	2 451	29.7
Payments for financial assets	**8**	**7**	**87.5**	**183**	**2 287.5**	**2 656**	**0.4**	**35**	**1.3**
Total	**565 589**	**257 053**	**45.4**	**528 994**	**93.5**	**601 073**	**100.0**	**271 960**	**45.2**

Expenditure trends

Total expenditure in 2025/26 was R529 million, 93.5 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R257.1 million, 45.4 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R272 million, 45.2 per cent of the adjusted appropriation of R601.1 million. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R14.9 million, 5.8 per cent. This was mainly due to the procurement of a ministerial vehicle, an increase in transfers to the Centre for Public Service Innovation, and the payment of debt.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**555**	**211**	**38.0**	**345**	**62.2**	**882**	**882**	**100.0**	**241**	**27.3**
Sales of goods and services produced by the department	213	88	41.3	179	84.0	336	336	38.1	92	27.4
Interest, dividends and rent on land	32	12	37.5	30	93.8	33	33	3.7	26	78.8
Transactions in financial assets and liabilities	310	111	35.8	136	43.9	513	513	58.2	123	24.0
Total	**555**	**211**	**38.0**	**345**	**62.2**	**882**	**882**	**100.0**	**241**	**27.3**

Revenue trends

Mid-year revenue in 2025/26 was R211 000, 38 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R241 000, 27.3 per cent of the adjusted estimate of R882 000. Compared with the

first half of 2025/26, revenue over the same period in 2026/27 increased by R30 000, 14.2 per cent. This was mainly due to the collection of debt owed to the department by employees for bursaries.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Use of funds in emergency situations	Unforeseeable/ Unavoidable	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**7 309**	**450**	**4 025**	**–**	**–**	**–**	**–**	**4 475**	**11 784**
Employee social benefits	2 305			–	–	–	–	–	2 305
Early retirement and voluntary exit programmes	5 004	450	4 025	–	–	–	–	4 475	9 479
Negotiations, Labour Relations and Remuneration Management									
Foreign governments and international organisations									
Current	**453**	**414**	**–**	**–**	**–**	**–**	**–**	**414**	**867**
Organisation for Economic Cooperation and Development	453	414	–	–	–	–	–	414	867
Government Service Access and Improvement									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**53 598**	**–**	**326**	**–**	**–**	**–**	**–**	**326**	**53 924**
Centre for Public Service Innovation	53 598	–	326	–	–	–	–	326	53 924

Centre for Public Service Innovation

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**53 598**	**(684)**	**1 010**	**53 924**
of which:				
Current payments	51 955	(684)	–	51 271
Transfers and subsidies	1 052	–	476	1 528
Payments for capital assets	591	–	534	1 125
Executive authority	Minister for Public Service and Administration			
Accounting officer	Executive Director of the Centre for Public Service Innovation			
Website	www.cpsi.co.za			

Department purpose

Facilitate the unearthing, development and practical implementation of innovative solutions within and throughout the public service.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of innovation research and development initiatives undertaken per year	Public Sector Innovation	An ethical, capable and professional public service	6	0	–
Number of innovative solutions replicated in the public sector per year	Public Sector Innovation		2	0	–
Number of knowledge platforms sustained to nurture an enabling environment for innovation in the public sector per year	Public Sector Innovation		10	6	–
Number of institutions supported on innovation per year	Public Sector Innovation		2	0	–

Progress

Due to the nature of innovation research and development initiatives and innovative solutions replicated, many activities are carried out after mid-year. The department expects to meet its performance targets by the end of 2026/27.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	29 301	(1 052)	326	–	–	–	–	(726)	28 575
Public Sector Innovation	24 297	1 052	–	–	–	–	–	1 052	25 349
Total	**53 598**	**–**	**326**	**–**	**–**	**–**	**–**	**326**	**53 924**
Economic classification									
Current payments	**51 955**	**(684)**	**–**	**–**	**–**	**–**	**–**	**(684)**	**51 271**
Compensation of employees	32 886	–	–	–	–	–	–	–	32 886
Goods and services	19 069	(684)	–	–	–	–	–	(684)	18 385
Transfers and subsidies	**1 052**	**150**	**326**	**–**	**–**	**–**	**–**	**476**	**1 528**
Households	1 052	150	326	–	–	–	–	476	1 528
Payments for capital assets	**591**	**534**	**–**	**–**	**–**	**–**	**–**	**534**	**1 125**
Machinery and equipment	591	534	–	–	–	–	–	534	1 125
Total	**53 598**	**–**	**326**	**–**	**–**	**–**	**–**	**326**	**53 924**

1. Other adjustments include unforeseeable and unavoidable expenditure, self-financing expenditure, funds shifted within a vote following a function shift, the use of funds in emergency situations, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Executive Support	5 661	–	326	–	–	–	–	326	5 987
Corporate Services	14 606	–	–	–	–	–	–	–	14 606
Office of the Chief Financial Officer	9 034	(1 052)	–	–	–	–	–	(1 052)	7 982
Total	**29 301**	**(1 052)**	**326**	**–**	**–**	**–**	**–**	**(726)**	**28 575**
Economic classification									
Current payments	**27 942**	**(441)**	**–**	**–**	**–**	**–**	**–**	**(441)**	**27 501**
Compensation of employees	16 770	–	–	–	–	–	–	–	16 770
Goods and services	11 172	(441)	–	–	–	–	–	(441)	10 731
Transfers and subsidies	**1 052**	**(1 047)**	**326**	**–**	**–**	**–**	**–**	**(721)**	**331**
Households	1 052	(1 047)	326	–	–	–	–	(721)	331
Payments for capital assets	**307**	**436**	**–**	**–**	**–**	**–**	**–**	**436**	**743**
Machinery and equipment	307	436	–	–	–	–	–	436	743
Total	**29 301**	**(1 052)**	**326**	**–**	**–**	**–**	**–**	**(726)**	**28 575**

Programme 2: Public Sector Innovation

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Research and Development	7 456	–	–	–	–	–	–	–	7 456
Institutional Support and Replication	6 636	–	–	–	–	–	–	–	6 636
Enabling Environment and Stakeholder Management	10 205	1 052	–	–	–	–	–	1 052	11 257
Total	**24 297**	**1 052**	**–**	**–**	**–**	**–**	**–**	**1 052**	**25 349**

Programme 2: Public Sector Innovation (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**24 013**	**(243)**	**–**	**–**	**–**	**–**	**–**	**(243)**	**23 770**
Compensation of employees	16 116	–	–	–	–	–	–	–	16 116
Goods and services	7 897	(243)	–	–	–	–	–	(243)	7 654
Transfers and subsidies	**–**	**1 197**	**–**	**–**	**–**	**–**	**–**	**1 197**	**1 197**
Households	–	1 197	–	–	–	–	–	1 197	1 197
Payments for capital assets	**284**	**98**	**–**	**–**	**–**	**–**	**–**	**98**	**382**
Machinery and equipment	284	98	–	–	–	–	–	98	382
Total	**24 297**	**1 052**	**–**	**–**	**–**	**–**	**–**	**1 052**	**25 349**

Details of adjustments to the 2026 ENE

Virements and shifts within the department

Programmes

1. Administration
2. Public Sector Innovation

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(1 493)**	**Programme 1**		**441**
Goods and services	Travel and subsistence	(5)	Households	Leave gratuities	5
	Operating leases, travel and subsistence, stationery and printing	(436)	Machinery and equipment	Laptops	436
			Programme 2		**1 052**
Households	Reallocation of funds incorrectly allocated in the 2026 ENE	(1 052)	Households	Reallocation of funds incorrectly allocated in the 2026 ENE	1 052
Shifts within the programme as a percentage of the programme budget		1.5%			
Virements to other programmes as a percentage of the programme budget		**3.6%**			
Programme 2		**(243)**	**Programme 2**		**243**
Goods and services	Venues and facilities	(145)	Households	Leave gratuities	145
	Travel and subsistence, consultants	(98)	Machinery and equipment	Laptops	98
Shifts within the programme as a percentage of the programme budget		1%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(1 736)**			**1 736**

Funds shifted between votes – R326 000

R326 000 is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	27 145	8 562	32	22 419	83	28 575	53.0	10 888	38
Public Sector Innovation	24 058	10 632	44	23 656	98	25 349	47.0	12 829	50.6
Total	**51 203**	**19 194**	**37**	**46 075**	**90**	**53 924**	**100.0**	**23 717**	**44.0**
Economic classification									–
Current payments	**50 379**	**19 177**	**38**	**45 511**	**90**	**51 271**	**95.1**	**22 189**	**43.3**
Compensation of employees	31 436	13 909	44	27 994	89	32 886	61.0	14 229	43.3
Goods and services	18 943	5 268	28	17 517	92	18 385	34.1	7 960	43.3
Transfers and subsidies	**–**	**–**	**–**	**–**	**–**	**1 528**	**2.8**	**1 200**	**78.5**
Households	–	–	–	–	–	1 528	2.8	1 200	78.5
Payments for capital assets	**824**	**17**	**2**	**564**	**68**	**1 125**	**2.1**	**328**	**29.2**
Machinery and equipment	824	17	2	371	45	1 125	2.1	328	29.2
Software and other intangible assets	–	–	–	193	–	–	–	–	–
Total	**51 203**	**19 194**	**37.5**	**46 075**	**90.0**	**53 924**	**100.0**	**23 717**	**44.0**

Expenditure trends

Total expenditure in 2025/26 was R46.1 million, 90 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R19.2 million, 37.5 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R23.7 million, 44 per cent of the adjusted appropriation of R53.9 million. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R4.5 million, 23.6 per cent. This was mainly due to the filling of vacant posts, the payment of early retirement and voluntary exit packages, quarterly rental payments and the bulk procurement of promotional materials and laptops.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**34**	**21**	**61.8**	**31**	**91.2**	**7**	**5**	**100.0**	**4**	**80.0**
Sales of goods and services produced by the department	3	3	100.0	6	200.0	7	5	100.0	4	80.0
Interest, dividends and rent on land	1	–	–	1	100.0	–	–	–	–	–
Transactions in financial assets and liabilities	30	18	60.0	24	80.0	–	–	–	–	–
Total	**34**	**21**	**61.8**	**31**	**91.2**	**7**	**5**	**100.0**	**4**	**80.0**

Revenue trends

Mid-year revenue in 2025/26 was R21 000, 61.8 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R4 000, 80 per cent of the adjusted estimate of R5 000. Compared with the first half of 2025/26, mid-year revenue in 2026/27 decreased by R17 000, 81 per cent. This was mainly due to a decrease in the recovery of debt from employee bursaries and the collection of commission on insurance payments.

Changes to transfers and subsidies

Summary of changes to transfers and subsidies per programme

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**1 052**	**(1 047)**	**326**	**–**	**–**	**–**	**–**	**(721)**	**331**
Employee social benefits	–	5	326	–	–	–	–	331	331
Early retirement and voluntary exit programmes	1 052	(1 052)	–	–	–	–	–	(1 052)	–
Public Sector Innovation									
Households									
Social benefits									
Current	**–**	**1 197**	**–**	**–**	**–**	**–**	**–**	**1 197**	**1 197**
Employee social benefits	–	1 197	–	–	–	–	–	1 197	1 197

Vote 12

Public Service Commission

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**353 805**	**–**	**3 450**	**357 255**
of which:				
Current payments	351 447	–	–	351 447
Transfers and subsidies	2 301	–	3 450	5 751
Payments for capital assets	57	–	–	57
Accounting officer	Director-General of the Public Service Commission			
Website	www.psc.gov.za			

Vote purpose

Promote constitutional values and the principles of public administration in the public service.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Percentage of grievances finalised within 150 working days per year	Leadership and Management Practices	An ethical, capable and professional public service	80%	86%	–
Number of reports on leadership and human resource management practices developed per year	Leadership and Management Practices		1	0	–
Number of reports on the management of grievances in the public service produced per year	Leadership and Management Practices		3	1	–
Number of promotional engagements on constitutional values and principles held per year	Monitoring and Evaluation		30	52	–
Percentage of early resolution complaints finalised within 6 months per year	Integrity and Anti-Corruption		85%	79%	–
Percentage of complex complaints finalised per year	Integrity and Anti-Corruption		75%	0	–

Progress

As a result of high demand from departments for ethics-related programmes and workshops, 52 promotional engagements on constitutional values and principles were conducted in the first half of 2026/27 against an annual target of 30.

No complex complaints had been finalised by mid-year as reporting on this indicator occurs in the fourth quarter once investigations have been completed. The department expects to meet its target of finalising 75 per cent of complex complaints by the end of the financial year.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	191 177	–	3 450	–	–	–	–	3 450	194 627
Leadership and Management Practices	28 970	–	–	–	–	–	–	–	28 970
Monitoring and Evaluation	22 657	–	–	–	–	–	–	–	22 657
Integrity and Anti-corruption	38 831	–	–	–	–	–	–	–	38 831
Provincial Coordination	72 170	–	–	–	–	–	–	–	72 170
Total	**353 805**	**–**	**3 450**	**–**	**–**	**–**	**–**	**3 450**	**357 255**
Economic classification									
Current payments	**351 447**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**351 447**
Compensation of employees	274 972	(13 000)	–	–	–	–	–	(13 000)	261 972
Goods and services	76 475	13 000	–	–	–	–	–	13 000	89 475
Transfers and subsidies	**2 301**	**–**	**3 450**	**–**	**–**	**–**	**–**	**3 450**	**5 751**
Foreign governments and international organisations	37	–	–	–	–	–	–	–	37
Households	2 264	–	3 450	–	–	–	–	3 450	5 714
Payments for capital assets	**57**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**57**
Machinery and equipment	57	–	–	–	–	–	–	–	57
Total	**353 805**	**–**	**3 450**	**–**	**–**	**–**	**–**	**3 450**	**357 5**

1. Other adjustments include unforeseeable and unavoidable expenditure, self-financing expenditure, funds shifted within a vote following a function shift, the use of funds in emergency situations, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Public Service Commission	64 243	(5 000)	–	–	–	–	–	(5 000)	59 243
Management	17 564	3 000	–	–	–	–	–	3 000	20 564
Corporate Services	30 309	–	–	–	–	–	–	–	30 309
Property Management	33 772	–	–	–	–	–	–	–	33 772
Chief Financial Officer	45 289	2 000	3 450	–	–	–	–	5 450	50 739
Total	**191 177**	**–**	**3 450**	**–**	**–**	**–**	**–**	**3 450**	**194 627**
Economic classification									
Current payments	**188 819**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**188 819**
Compensation of employees	120 912	(9 500)	–	–	–	–	–	(9 500)	111 412
Goods and services	67 907	9 500	–	–	–	–	–	9 500	77 407
Transfers and subsidies	**2 301**	**–**	**3 450**	**–**	**–**	**–**	**–**	**3 450**	**5 751**
Foreign governments and international organisations	37	–	–	–	–	–	–	–	37
Households	2 264	–	3 450	–	–	–	–	3 450	5 714
Payments for capital assets	**57**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**57**
Machinery and equipment	57	–	–	–	–	–	–	–	57
Total	**191 177**	**–**	**3 450**	**–**	**–**	**–**	**–**	**3 450**	**194 627**

Programme 2: Leadership and Management Practices

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Labour Relations Improvement	15 767	–	–	–	–	–	–	–	15 767
Leadership and Human Resource Reviews	10 784	–	–	–	–	–	–	–	10 784
Programme Management: Leadership and Management Practices	2 419	–	–	–	–	–	–	–	2 419
Total	**28 970**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**28 970**
Economic classification									
Current payments	**28 970**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**28 970**
Compensation of employees	28 116	(500)	–	–	–	–	–	(500)	27 616
Goods and services	854	500	–	–	–	–	–	500	1 354
Total	**28 970**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**28 970**

Programme 3: Monitoring and Evaluation

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Governance Monitoring	10 308	(600)	–	–	–	–	–	(600)	9 708
Service Delivery and Compliance Evaluations	10 015	600	–	–	–	–	–	600	10 615
Programme Management: Monitoring and Evaluation	2 334	–	–	–	–	–	–	–	2 334
Total	**22 657**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**22 657**
Economic classification									
Current payments	**22 657**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**22 657**
Compensation of employees	22 139	(600)	–	–	–	–	–	(600)	21 539
Goods and services	518	600	–	–	–	–	–	600	1 118
Total	**22 657**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**22 657**

Programme 4: Integrity and Anti-corruption

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Public Administration Investigations	13 243	–	–	–	–	–	–	–	13 243
Professional Ethics	23 144	–	–	–	–	–	–	–	23 144
Programme Management: Integrity and Anti-corruption	2 444	–	–	–	–	–	–	–	2 444
Total	**38 831**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**38 831**
Economic classification									
Current payments	**38 831**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**38 831**
Compensation of employees	37 283	(2 400)	–	–	–	–	–	(2 400)	34 883
Goods and services	1 548	2 400	–	–	–	–	–	2 400	3 948
Total	**38 831**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**38 831**

Programme 5: Provincial Coordination

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Shifts between votes	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Provincial Operations	72 170	–	–	–	–	–	–	–	72 170
Total	**72 170**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**72 170**
Economic classification									
Current payments	**72 170**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**72 170**
Compensation of employees	66 522	–	–	–	–	–	–	–	66 522
Goods and services	5 648	–	–	–	–	–	–	–	5 648
Total	**72 170**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**72 170**

Details of adjustments to the 2026 ENE

Virements and shifts within the vote

Programmes

1. Administration
2. Leadership and Management Practices
3. Monitoring and Evaluation
4. Integrity and Anti-corruption
5. Provincial Coordination

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(9 500)**	**Programme 1**		**9 500**
Compensation of employees	Salaries and wages	(4 000)	Goods and services	Travel and subsistence	4 000
	Salaries and wages	(3 000)		Legal services	3 000
	Salaries and wages	(500)		Catering	500
	Salaries and wages	(1 000)		Operating payments	1 000
	Salaries and wages	(1 000)		Audit costs	1 000
Shifts within the programme as a percentage of the programme budget		5%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 2		**(500)**	**Programme 2**		**500**
Compensation of employees	Salaries and wages	(500)	Goods and services	Travel and subsistence	500
Shifts within the programme as a percentage of the programme budget		1.7%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 3		**(600)**	**Programme 3**		**600**
Compensation of employees	Salaries and wages	(600)	Goods and services	Travel and subsistence	600
Shifts within the programme as a percentage of the programme budget		2.6%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 4		**(2 400)**	**Programme 4**		**2 400**
Compensation of employees	Salaries and wages	(2 400)	Goods and services	Travel and subsistence	2 400
Shifts within the programme as a percentage of the programme budget		6.2%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(13 000)**			**13 000**

Funds shifted between votes – R3.45 million

Programme 1: Administration

R3.45 million is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	155 805	74 451	47.8	155 674	99.9	194 627	54.5	76 675	39.4
Leadership and Management Practices	30 189	14 179	47.0	28 880	95.7	28 970	8.1	14 689	50.7
Monitoring and Evaluation	24 182	11 075	45.8	22 335	92.4	22 657	6.3	11 483	50.7
Integrity and Anti-corruption	33 539	16 867	50.3	33 537	100.0	38 831	10.9	17 649	45.5
Provincial Coordination	74 091	35 129	47.4	74 390	100.4	72 170	20.2	40 417	56.0
Total	**317 806**	**151 701**	**47.7**	**314 816**	**99.1**	**357 255**	**100.0**	**160 913**	**45.0**
Economic classification									–
Current payments	**314 852**	**151 320**	**48.1**	**309 854**	**98.4**	**351 447**	**98.4**	**160 498**	**45.7**
Compensation of employees	243 760	113 432	46.5	231 183	94.8	261 972	73.3	119 551	45.6
Goods and services	71 092	37 888	53.3	78 671	110.7	89 475	25.0	40 947	45.8
Transfers and subsidies	**636**	**337**	**53.0**	**3 273**	**514.6**	**5 751**	**1.6**	**253**	**4.4**
Foreign governments and international organisations	36	35	97.2	35	97.2	37	0.0	–	–
Households	600	302	50.3	3 238	539.7	5 714	1.6	253	4.4
Payments for capital assets	**2 318**	**44**	**1.9**	**1 683**	**72.6**	**57**	**0.0**	**162**	**284.2**
Machinery and equipment	2 318	44	1.9	1 683	72.6	57	0.0	162	284.2
Payments for financial assets	**–**	**–**	**–**	**6**	**–**	**–**	**–**	**–**	**–**
Total	**317 806**	**151 701**	**47.7**	**314 816**	**99.1**	**357 255**	**100.0**	**160 913**	**45.0**

Expenditure trends

Total expenditure in 2025/26 was R314.8 million, 99.1 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R151.7 million, 47.7 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R160.9 million, 45 per cent of the adjusted appropriation of R357.3 million. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R9.2 million, 6 per cent. This was mainly due to the payment of outstanding invoices from 2025/26.

Departmental receipts

R thousand	2025/26					2026/27				
		Outcome							Actual receipts	
	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**83**	**83**	**100.0**	**190**	**228.9**	**375**	**317**	**100.0**	**127**	**40.1**
Sales of goods and services produced by the department	57	57	100.0	116	203.5	165	135	42.6	62	45.9
Interest, dividends and rent on land	10	10	100.0	18	180.0	40	12	3.8	7	58.3
Sales of capital assets	–	–	–	4	–	10	10	3.2	–	–
Transactions in financial assets and liabilities	16	16	100.0	52	325.0	160	160	50.5	58	36.3
Total	**83**	**83**	**100.0**	**190**	**228.9**	**375**	**317**	**100.0**	**127**	**40.1**

Revenue trends

Mid-year revenue in 2025/26 was R83 000, 100 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R127 000, 40.1 per cent of the adjusted estimate of R317 000. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R44 000, 53 per cent. This was mainly due to the receipt of recoverable revenue.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

R thousand	2026/27								
		Adjustments appropriation							
	Appropriation	Virements and shifts	Shifts between votes	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**1 567**	**–**	**3 450**	**–**	**–**	**–**	**–**	**3 450**	**5 017**
Early retirement and voluntary exit programmes	1 567	–	3 450	–	–	–	–	3 450	5 017

Vote 13

Public Works and Infrastructure

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**7 835 537**	**(50 511)**	**106 810**	**7 891 836**
of which:				
Current payments	1 389 660	–	106 810	1 496 470
Transfers and subsidies	6 434 509	(50 511)	–	6 383 998
Payments for capital assets	11 368	–	–	11 368
Executive authority	Minister of Public Works and Infrastructure			
Accounting officer	Director-General of Public Works and Infrastructure			
Website	www.publicworks.gov.za			

Vote purpose

Provide policy formulation for, and coordination, regulation and oversight of, the public works sector in relation to the accommodation, housing, land and infrastructure needs of national departments. Enhance intergovernmental relations by coordinating concurrent public works functions. Lead and direct the implementation of the national expanded public works programme. Promote growth, job creation and transformation in the construction and property industries.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of beneficiaries participating in the department's skills pipeline intervention programmes per year	Intergovernmental Coordination	Increased employment and work opportunities	1 200	1 260	–
Number of verified work opportunities reported by public bodies in the expanded public works programme reporting system per year	Expanded Public Works Programme		1 035 589	518 177	–
Number of integrated reports on the status of strategic integrated projects developed per year	Property and Construction Industry Policy and Research	Increased infrastructure investment, access and efficiency	4	1	3
Number of planned state events supported with movable structures per year	Prestige Policy		8	2	–

Changes to indicators and targets published in the 2026 ENE

The decrease in the target of integrated reports from 4 to 3 is mainly to address a structural misalignment of previous reporting timelines that provided insufficient time for necessary data validation, consolidation and quality assurance.

Progress

By mid-year, the department exceeded its annual target for enrolments in the skills pipeline intervention programmes because funding from the department and other sponsors such as sector education and training authorities was provided early. Only 2 of the 8 planned state events took place by mid-year, with the remaining events expected to take place in the second half of the year.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Shifts between votes	Declared unspent funds	Rollovers	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	658 371	1 063	(4 114)	1 879	–	–	–	(1 172)	657 199
Intergovernmental Coordination	63 717	–	366	742	–	–	–	1 108	64 825
Expanded Public Works Programme	2 255 653	739	(7 572)	6 894	–	–	–	61	2 255 714
Property and Construction Industry Policy and Research	4 784 105	16 430	(3 633)	28 806	(2 500)	–	–	39 103	4 823 208
Prestige Policy	73 691	–	14 953	2 246	–	–	–	17 199	90 890
Total	**7 835 537**	**18 232**	**–**	**40 567**	**(2 500)**	**–**	**–**	**56 299**	**7 891 836**
Economic classification									
Current payments	**1 389 660**	**–**	**106 810**	**–**	**–**	**–**	**–**	**106 810**	**1 496 470**
Compensation of employees	683 137	–	(7 600)	–	–	–	–	(7 600)	675 537
Goods and services	706 523	–	114 410	–	–	–	–	114 410	820 933
Transfers and subsidies	**6 434 509**	**18 232**	**(106 810)**	**40 567**	**(2 500)**	**–**	**–**	**(50 511)**	**6 383 998**
Provinces and municipalities	1 234 327	–	–	–	–	–	–	–	1 234 327
Departmental agencies and accounts	4 359 761	16 430	2 000	28 806	–	–	–	47 236	4 406 997
Foreign governments and international organisations	40 191	–	(2 000)	–	(2 500)	–	–	(4 500)	35 691
Public corporations and private enterprises	160 430	–	(110 410)	–	–	–	–	(110 410)	50 020
Non-profit institutions	629 208	–	–	–	–	–	–	–	629 208
Households	10 592	1 802	3 600	11 761	–	–	–	17 163	27 755
Payments for capital assets	**11 368**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**11 368**
Machinery and equipment	11 368	–	–	–	–	–	–	–	11 368
Total	**7 835 537**	**18 232**	**–**	**40 567**	**(2 500)**	**–**	**–**	**56 299**	**7 891 836**

1. Other adjustments include unforeseeable and unavoidable expenditure, self-financing expenditure, funds shifted within a vote following a function shift, the use of funds in emergency situations, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Shifts between votes	Declared unspent funds	Rollovers	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	53 683	–	(1 149)	–	–	–	–	(1 149)	52 534
Management	148 068	820	49	–	–	–	–	869	148 937
Corporate Services	299 485	243	(862)	931	–	–	–	312	299 797
Finance and Supply Chain Management	58 739	–	(2 152)	948	–	–	–	(1 204)	57 535
Office Accommodation	98 396	–	–	–	–	–	–	–	98 396
Total	**658 371**	**1 063**	**(4 114)**	**1 879**	**–**	**–**	**–**	**(1 172)**	**657 199**
Economic classification									
Current payments	**647 542**	**–**	**(2 100)**	**–**	**–**	**–**	**–**	**(2 100)**	**645 442**
Compensation of employees	357 365	–	(3 600)	–	–	–	–	(3 600)	353 765
Goods and services	290 177	–	1 500	–	–	–	–	1 500	291 677
Transfers and subsidies	**3 139**	**1 063**	**(2 014)**	**1 879**	**–**	**–**	**–**	**928**	**4 067**
Provinces and municipalities	13	–	–	–	–	–	–	–	13
Households	3 126	1 063	(2 014)	1 879	–	–	–	928	4 054
Payments for capital assets	**7 690**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**7 690**
Machinery and equipment	7 690	–	–	–	–	–	–	–	7 690
Total	**658 371**	**1 063**	**(4 114)**	**1 879**	**–**	**–**	**–**	**(1 172)**	**657 199**

Programme 2: Intergovernmental Coordination

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Shifts between votes	Declared unspent funds	Rollovers	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Monitoring, Evaluation and Reporting	4 555	–	134	–	–	–	–	134	4 689
Intergovernmental Relations and Coordination	28 427	–	(78)	–	–	–	–	(78)	28 349
Professional Services	30 735	–	310	742	–	–	–	1 052	31 787
Total	**63 717**	**–**	**366**	**742**	**–**	**–**	**–**	**1 108**	**64 825**
Economic classification									
Current payments	**56 699**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**56 699**
Compensation of employees	43 086	–	–	–	–	–	–	–	43 086
Goods and services	13 613	–	–	–	–	–	–	–	13 613
Transfers and subsidies	**6 606**	**–**	**366**	**742**	**–**	**–**	**–**	**1 108**	**7 714**
Households	6 606	–	366	742	–	–	–	1 108	7 714
Payments for capital assets	**412**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**412**
Machinery and equipment	412	–	–	–	–	–	–	–	412
Total	**63 717**	**–**	**366**	**742**	**–**	**–**	**–**	**1 108**	**64 825**

Programme 3: Expanded Public Works Programme

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Shifts between votes	Declared unspent funds	Rollovers	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Expanded Public Works Programme: Monitoring and Evaluation	64 761	–	(170)	–	–	–	–	(170)	64 591
Expanded Public Works Programme: Infrastructure	1 349 151	739	(648 009)	2 859	–	–	–	(644 411)	704 740
Expanded Public Works Programme: Operations	734 319	–	639 314	1 169	–	–	–	640 483	1 374 802
Expanded Public Works Programme: Partnership Support	96 574	–	1 293	2 866	–	–	–	4 159	100 733
Expanded Public Works Programme: Public Employment Coordinating Commission	10 848	–	–	–	–	–	–	–	10 848
Total	**2 255 653**	**739**	**(7 572)**	**6 894**	**–**	**–**	**–**	**61**	**2 255 714**
Economic classification									
Current payments	**390 749**	**–**	**(9 933)**	**–**	**–**	**–**	**–**	**(9 933)**	**380 816**
Compensation of employees	217 758	–	–	–	–	–	–	–	217 758
Goods and services	172 991	–	(9 933)	–	–	–	–	(9 933)	163 058
Transfers and subsidies	**1 863 748**	**739**	**2 361**	**6 894**	**–**	**–**	**–**	**9 994**	**1 873 742**
Provinces and municipalities	1 234 310	–	–	–	–	–	–	–	1 234 310
Non-profit institutions	629 208	–	–	–	–	–	–	–	629 208
Households	230	739	2 361	6 894	–	–	–	9 994	10 224
Payments for capital assets	**1 156**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 156**
Machinery and equipment	1 156	–	–	–	–	–	–	–	1 156
Total	**2 255 653**	**739**	**(7 572)**	**6 894**	**–**	**–**	**–**	**61**	**2 255 714**

Programme 4: Property and Construction Industry Policy and Research

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Shifts between votes	Declared unspent funds	Rollovers	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Construction Policy Development Programme	46 657	–	(1 743)	–	–	–	–	(1 743)	44 914
Property Policy Development Programme	12 885	–	610	–	–	–	–	610	13 495
Construction Industry Development Board	80 706	–	–	–	–	–	–	–	80 706
Council for the Built Environment	54 967	–	2 000	–	–	–	–	2 000	56 967
Independent Development Trust	50 000	–	–	–	–	–	–	–	50 000
Construction Education and Training Authority	697	–	–	–	–	–	–	–	697
Property Management Trading Entity	4 181 915	16 430	–	28 806	–	–	–	45 236	4 227 151
Assistance to Organisations for the Preservation of National Memorials	40 191	–	(2 000)	–	(2 500)	–	–	(4 500)	35 691
Infrastructure Development Coordination	316 087	–	(2 500)	–	–	–	–	(2 500)	313 587
Total	**4 784 105**	**16 430**	**(3 633)**	**28 806**	**(2 500)**	**–**	**–**	**39 103**	**4 823 208**
Economic classification									
Current payments	**230 369**	**–**	**106 430**	**–**	**–**	**–**	**–**	**106 430**	**336 799**
Compensation of employees	27 001	–	(4 000)	–	–	–	–	(4 000)	23 001
Goods and services	203 368	–	110 430	–	–	–	–	110 430	313 798
Transfers and subsidies	**4 553 546**	**16 430**	**(110 063)**	**28 806**	**(2 500)**	**–**	**–**	**(67 327)**	**4 486 219**
Departmental agencies and accounts	4 352 531	16 430	2 000	28 806	–	–	–	47 236	4 399 767
Foreign governments and international organisations	40 191	–	(2 000)	–	(2 500)	–	–	(4 500)	35 691
Public corporations and private enterprises	160 430	–	(110 430)	–	–	–	–	(110 430)	50 000
Households	394	–	367	–	–	–	–	367	761
Payments for capital assets	**190**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**190**
Machinery and equipment	190	–	–	–	–	–	–	–	190
Total	**4 784 105**	**16 430**	**(3 633)**	**28 806**	**(2 500)**	**–**	**–**	**39 103**	**4 823 208**

Programme 5: Prestige Policy

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Shifts between votes	Declared unspent funds	Rollovers	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Prestige	66 461	–	14 953	2 246	–	–	–	17 199	83 660
Accommodation and State Functions									
Parliamentary Villages Management Board	7 230	–	–	–	–	–	–	–	7 230
Total	**73 691**	**–**	**14 953**	**2 246**	**–**	**–**	**–**	**17 199**	**90 890**
Economic classification									
Current payments	**64 301**	**–**	**12 413**	**–**	**–**	**–**	**–**	**12 413**	**76 714**
Compensation of employees	37 927	–	–	–	–	–	–	–	37 927
Goods and services	26 374	–	12 413	–	–	–	–	12 413	38 787
Transfers and subsidies	**7 470**	**–**	**2 540**	**2 246**	**–**	**–**	**–**	**4 786**	**12 256**
Provinces and municipalities	4	–	–	–	–	–	–	–	4
Departmental agencies and accounts	7 230	–	–	–	–	–	–	–	7 230
Public corporations and private enterprises	–	–	20	–	–	–	–	20	20
Households	236	–	2 520	2 246	–	–	–	4 766	5 002
Payments for capital assets	**1 920**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 920**
Machinery and equipment	1 920	–	–	–	–	–	–	–	1 920
Total	**73 691**	**–**	**14 953**	**2 246**	**–**	**–**	**–**	**17 199**	**90 890**

Details of adjustments to the 2026 ENE

Appropriation of expenditure already announced by the minister during the tabling of the annual budget – R18.232 million

Programme 1: Administration

An additional R1.063 million is allocated to fund the early retirement and voluntary exit programmes.

Programme 3: Expanded Public Works Programme

An additional R739 000 is allocated to fund the early retirement and voluntary exit programmes.

Programme 4: Property and Construction Industry Policy and Research

An additional R16.43 million is allocated to fund the early retirement and voluntary exit programmes.

Virements and shifts within the vote

Programmes

1. Administration
2. Intergovernmental Coordination
3. Expanded Public Works Programme
4. Property and Construction Industry Policy and Research
5. Prestige Policy

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(6 117)**	**Programme 3**		**285**
Households	Reallocation of funds incorrectly allocated in the 2026 ENE	(285)	Households	Reallocation of funds incorrectly allocated in the 2026 ENE	285
			Programme 4		**672**
	Reallocation of funds incorrectly allocated in the 2026 ENE	(672)	Households	Reallocation of funds incorrectly allocated in the 2026 ENE	672
			Programme 5		**1 560**
	Reallocation of funds incorrectly allocated in the 2026 ENE	(1 560)	Households	Reallocation of funds incorrectly allocated in the 2026 ENE	1 560
			Programme 1		**503**
Compensation of employees	Vacant posts	(503)	Households	Early retirement and voluntary exit programmes	503
			Programme 2		**310**
	Vacant posts	(310)	Households	Early retirement and voluntary exit programmes	310
			Programme 3		**2 037**
	Vacant posts	(2 037)	Households	Early retirement and voluntary exit programmes	2 037
			Programme 5		**750**
	Vacant posts	(750)	Households	Early retirement and voluntary exit programmes	750
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget		**0.9%**			
Programme 3		**(9 933)**	**Programme 1**		**1 500**
Goods and services	Administrative fees	(1 500)	Goods and services	Business and advisory services	1 500
			Programme 5		**8 433**
	Administrative fees	(8 433)	Goods and services	Contractors	8 433
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0.4%**			
Programme 4		**(116 735)**	**Programme 2**		**56**
Households	Leave gratuities	(56)	Households	Leave gratuities	56
			Programme 3		**39**
	Leave gratuities	(39)	Households	Leave gratuities	39
			Programme 5		**210**
	Leave gratuities	(210)	Households	Leave gratuities	210
			Programme 5		**4 000**
Compensation of employees	Vacant positions	(4 000)	Goods and services	Contractors	4 000
			Programme 4		**112 430**
Public corporations and private enterprises	Reclassification of funds incorrectly classified in the 2026 ENE (infrastructure development coordination)[1]	(110 430)	Goods and services	Reclassification of funds incorrectly classified in the 2026 ENE (infrastructure development coordination)[1]	110 430
Foreign governments and international organisations	Commonwealth War Graves Commission[1]	(2 000)	Departmental agencies and accounts	Council for the Built Environment[1]	2 000
Shifts within the programme as a percentage of the programme budget		2.4%			
Virements to other programmes as a percentage of the programme budget		**0.1%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 5		**(20)**	**Programme 5**		**20**
Goods and services	Minor assets	(20)	Public corporations and private enterprises	TV licences	20
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(132 805)**			**132 805**

1. National Treasury approval has been obtained.

Funds shifted between votes – R40.567 million

Programme 1: Administration

R1.879 million is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes.

Programme 2: Intergovernmental Coordination

R742 000 is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes.

Programme 3: Expanded Public Works Programme

R6.894 million is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes.

Programme 4: Property and Construction Industry Policy and Research

R28.806 million is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes.

Programme 5: Prestige Policy

R2.246 million is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes.

Declared unspent funds – R2.5 million

Programme 4: Property and Construction Industry Policy and Research

R2.5 million in unspent funds is declared on transfers and subsidies due to foreign invoices costing less than budgeted as a result of lower-than-projected exchange rates.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	611 482	268 255	43.9	559 481	91.5	657 199	8.3	268 764	40.9
Intergovernmental Coordination	59 891	26 530	44.3	52 018	86.9	64 825	0.8	26 983	41.6
Expanded Public Works Programme	2 293 995	870 469	37.9	2 255 550	98.3	2 255 714	28.6	982 477	43.6
Property and Construction Industry Policy and Research	4 599 000	2 405 550	52.3	4 550 425	98.9	4 823 208	61.1	2 496 825	51.8
Prestige Policy	83 354	27 501	33.0	72 404	86.9	90 890	1.2	33 517	36.9
Total	**7 647 722**	**3 598 305**	**47.1**	**7 489 878**	**97.9**	**7 891 836**	**100.0**	**3 808 566**	**48.3**
Economic classification									–
Current payments	**1 353 281**	**531 538**	**39.3**	**1 253 334**	**92.6**	**1 496 470**	**19.0**	**548 108**	**36.6**
Compensation of employees	644 398	281 342	43.7	565 805	87.8	675 537	8.6	288 937	42.8
Goods and services	708 883	250 196	35.3	687 529	97.0	820 933	10.4	259 171	31.6
Transfers and subsidies	**6 278 927**	**3 064 476**	**48.8**	**6 228 444**	**99.2**	**6 383 998**	**80.9**	**3 256 438**	**51.0**
Provinces and municipalities	1 194 509	532 183	44.6	1 194 504	100.0	1 234 327	15.6	522 419	42.3
Departmental agencies and accounts	4 216 180	2 256 471	53.5	4 221 180	100.1	4 406 997	55.8	2 347 506	53.3
Foreign governments and international organisations	37 196	37 196	100.0	37 196	100.0	35 691	0.5	35 646	99.9
Public corporations and private enterprises	106 111	53 056	50.0	50 808	47.9	50 020	0.6	25 020	50.0
Non-profit institutions	716 901	179 225	25.0	716 901	100.0	629 208	8.0	314 604	50.0
Households	8 030	6 345	79.0	7 855	97.8	27 755	0.4	11 243	40.5
Payments for capital assets	**15 514**	**2 291**	**14.8**	**7 749**	**49.9**	**11 368**	**0.1**	**4 020**	**35.4**
Machinery and equipment	15 514	2 291	14.8	7 749	49.9	11 368	0.1	4 020	35.4
Payments for financial assets	**–**	**–**	**–**	**351**	**–**	**–**	**–**	**–**	**–**
Total	**7 647 722**	**3 598 305**	**47.1**	**7 489 878**	**97.9**	**7 891 836**	**100.0**	**3 808 566**	**48.3**

Expenditure trends

Total expenditure in 2025/26 was R7.5 billion, 97.9 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R3.6 billion, 47.1 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R3.8 billion, 48.3 per cent of the adjusted appropriation of R7.9 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R210.2 million, 5.8 per cent. This was mainly due to transfer payments to the expanded public works programme (non-state sector) being in line with projections, and a transfer of funds to the Independent Development Trust.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**7 601**	**1 894**	**24.9**	**14 035**	**184.6**	**1 736**	**1 786**	**100.0**	**398**	**22.3**
Sales of goods and services produced by the department	315	168	53.3	348	110.5	370	372	20.8	166	44.6
Sales of scrap, waste, arms and other used current goods	7	5	71.4	12	171.4	7	14	0.8	8	57.1
Fines, penalties and forfeits	10	9	90.0	98	980.0	–	–	–	–	–
Interest, dividends and rent on land	6 800	1 617	23.8	9 678	142.3	850	850	47.6	122	14.4
Sales of capital assets	–	–	–	93	–	–	–	–	–	–
Transactions in financial assets and liabilities	469	95	20.3	3 806	811.5	509	550	30.8	102	18.5
Total	**7 601**	**1 894**	**24.9**	**14 035**	**184.6**	**1 736**	**1 786**	**100.0**	**398**	**22.3**

Revenue trends

Mid-year revenue in 2025/26 was R1.9 million, 24.9 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R398 000, 22.3 per cent of the adjusted estimate of R1.8 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 decreased by R1.5 million, 79 per cent. This was mainly due to accrued interest from the Industrial Development Corporation in 2024/25 being paid out in the following year.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

	2026/27									
			Adjustments appropriation							
R thousand	Appropriation	Special appropriation	Expenditure announced in the budget	Virements and shifts	Shifts between votes	Declared unspent funds	Rollovers	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration										
Households										
Social benefits										
Current	**3 126**	**–**	**1 063**	**(2 014)**	**1 879**	**–**	**–**	**–**	**928**	**4 054**
Employee social benefits	893	–	1 063	16	1 879	–	–	–	2 958	3 851
Early retirement and voluntary exit programmes	2 233	–	–	(2 030)	–	–	–	–	(2 030)	203
Intergovernmental Coordination										
Households										
Social benefits										
Current	**93**	**–**	**–**	**366**	**742**	**–**	**–**	**–**	**1 108**	**1 201**
Employee social benefits	93	–	–	366	742	–	–	–	1 108	1 201
Expanded Public Works Programme										
Provinces and municipalities										
Provinces										
Provincial revenue funds										
Current	**648 716**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**648 716**
Expanded public works programme integrated grant for provinces	648 716	–	–	(648 716)	–	–	–	–	(648 716)	–
Expanded public works programme integrated grant for provinces	–	–	–	648 716	–	–	–	–	648 716	648 716
Households										
Social benefits										
Current	**230**	**–**	**739**	**2 361**	**6 894**	**–**	**–**	**–**	**9 994**	**10 224**
Employee social benefits	230	–	739	2 361	6 894	–	–	–	9 994	10 224
Property and Construction Industry Policy and Research										
Departmental agencies and accounts										
Departmental agencies (non-business entities)										
Current	**4 236 882**	**–**	**16 430**	**2 000**	**28 806**	**–**	**–**	**–**	**47 236**	**4 284 118**
Council for the Built Environment	54 967	–	–	2 000	–	–	–	–	2 000	56 967
Property Management Trading Entity	4 181 915	–	16 430	–	28 806	–	–	–	45 236	4 227 151

Summary of changes to transfers and subsidies per programme (continued)

	2026/27									
			Adjustments appropriation							
R thousand	Appropriation	Special appropriation	Expenditure announced in the budget	Virements and shifts	Shifts between votes	Declared unspent funds	Rollovers	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Foreign governments and international organisations										
Current	**40 191**	**–**	**–**	**(2 000)**	**–**	**(2 500)**	**–**	**–**	**(4 500)**	**35 691**
Commonwealth War Graves Commission	40 191	–	–	(2 000)	–	(2 500)	–	–	(4 500)	35 691
Public corporations and private enterprises										
Public corporations										
Other transfers										
Current	**110 430**	**–**	**–**	**(110 430)**	**–**	**–**	**–**	**–**	**(110 430)**	**–**
Industrial Development Corporation	110 430	–	–	(110 430)	–	–	–	–	(110 430)	–
Households										
Social benefits										
Current	**394**	**–**	**–**	**367**	**–**	**–**	**–**	**–**	**367**	**761**
Employee social benefits	394	–	–	367	–	–	–	–	367	761
Prestige Policy										
Public corporations and private enterprises										
Public corporations										
Other transfers										
Current	**–**	**–**	**–**	**20**	**–**	**–**	**–**	**–**	**20**	**20**
Television licences	–	–	–	20	–	–	–	–	20	20
Households										
Social benefits										
Current	**236**	**–**	**–**	**2 520**	**2 246**	**–**	**–**	**–**	**4 766**	**5 002**
Employee social benefits	236	–	–	2 520	2 246	–	–	–	4 766	5 002

Vote 14

Statistics South Africa

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**2 983 547**	**(31 789)**	**83 222**	**3 034 980**
of which:				
Current payments	2 593 447	(31 789)	–	2 561 658
Transfers and subsidies	24 552	–	38 226	62 778
Payments for capital assets	365 548	–	44 996	410 544
Executive authority	Minister in the Presidency			
Accounting officer	Statistician-General of Statistics South Africa			
Website	www.statssa.gov.za			

Vote purpose

Lead and partner in the production of statistics, in line with internationally recognised principles and standards, to inform users about socioeconomic dynamics for evidence-based decisions.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of GDP estimate releases per year	Economic Statistics	An ethical, capable and professional public service	4	2	–
Number of releases on industry and trade statistics per year	Economic Statistics		150	75	–
Number of releases on financial statistics per year	Economic Statistics		16	8	–
Number of price index releases per year	Economic Statistics		60	30	–
Number of releases on labour market dynamics per year	Population and Social Statistics		8	4	–
Number of releases on living circumstances, service delivery and poverty per year	Population and Social Statistics		4	4	–
Number of releases on the changing profile of the population per year	Population and Social Statistics		16	6	–

Progress

By mid-year, the department produced 6 releases on the changing profile of the population against the annual target of 16. The remaining 10 are scheduled for the second half of the year.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Unforeseeable/ Unavoidable	Shifts between votes	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	842 344	7 833	2 302	–	–	–	–	10 135	852 479
Economic Statistics	315 143	4 714	13 787	–	–	–	–	18 501	333 644
Population and Social Statistics	303 963	970	32 715	20 131	–	–	–	53 816	357 779
Methodology and Statistical Infrastructure	171 227	4 512	(6 874)	–	–	–	–	(2 362)	168 865
Statistical Support and Informatics	343 209	1 803	(8 747)	–	–	–	–	(6 944)	336 265
Statistical Operations and Provincial Coordination	961 551	11 470	(30 595)	–	–	–	–	(19 125)	942 426
South African National Statistics System	46 110	–	(2 588)	–	–	–	–	(2 588)	43 522
Total	**2 983 547**	**31 302**	**–**	**20 131**	**–**	**–**	**–**	**51 433**	**3 034 980**
Economic classification									
Current payments	**2 593 447**	**–**	**(37 801)**	**6 012**	**–**	**–**	**–**	**(31 789)**	**2 561 658**
Compensation of employees	1 910 054	–	(27 421)	–	–	–	–	(27 421)	1 882 633
Goods and services	683 393	–	(10 380)	6 012	–	–	–	(4 368)	679 025
Transfers and subsidies	**24 552**	**31 302**	**6 924**	**–**	**–**	**–**	**–**	**38 226**	**62 778**
Public corporations and private enterprises	4	–	–	–	–	–	–	–	4
Households	24 548	31 302	6 924	–	–	–	–	38 226	62 774
Payments for capital assets	**365 548**	**–**	**30 877**	**14 119**	**–**	**–**	**–**	**44 996**	**410 544**
Buildings and other fixed structures	351 333	–	2 940	–	–	–	–	2 940	354 273
Machinery and equipment	10 012	–	27 337	14 119	–	–	–	41 456	51 468
Software and other intangible assets	4 203	–	600	–	–	–	–	600	4 803
Total	**2 983 547**	**31 302**	**–**	**20 131**	**–**	**–**	**–**	**51 433**	**3 034 980**

1. Other adjustments include self-financing expenditure, funds shifted within a vote following a function shift, the use of funds in emergency situations, declared unspent funds, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Unforeseeable/ Unavoidable	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Departmental Management	63 261	2 621	(1 018)	–	–	–	–	1 603	64 864
Corporate Services	132 822	3 426	8 208	–	–	–	–	11 634	144 456
Financial Administration	117 220	1 034	(22 715)	–	–	–	–	(21 681)	95 539
Internal Audit	19 364	752	(35)	–	–	–	–	717	20 081
Office Accommodation	509 677	–	17 862	–	–	–	–	17 862	527 539
Total	**842 344**	**7 833**	**2 302**	**–**	**–**	**–**	**–**	**10 135**	**852 479**
Economic classification									
Current payments	**467 158**	**–**	**14 259**	**–**	**–**	**–**	**–**	**14 259**	**481 417**
Compensation of employees	242 386	–	(4 882)	–	–	–	–	(4 882)	237 504
Goods and services	224 772	–	19 141	–	–	–	–	19 141	243 913
Transfers and subsidies	**23 853**	**7 833**	**(15 298)**	**–**	**–**	**–**	**–**	**(7 465)**	**16 388**
Households	23 853	7 833	(15 298)	–	–	–	–	(7 465)	16 388
Payments for capital assets	**351 333**	**–**	**3 341**	**–**	**–**	**–**	**–**	**3 341**	**354 674**
Buildings and other fixed structures	351 333	–	2 940	–	–	–	–	2 940	354 273
Machinery and equipment	–	–	401	–	–	–	–	401	401
Total	**842 344**	**7 833**	**2 302**	**–**	**–**	**–**	**–**	**10 135**	**852 479**

Programme 2: Economic Statistics

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Unforeseeable/ Unavoidable	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management for Economic Statistics	5 944	1 324	(116)	–	–	–	–	1 208	7 152
Business Cycle Indicators	44 078	1 402	6 125	–	–	–	–	7 527	51 605
Structural Industry Statistics	63 639	–	170	–	–	–	–	170	63 809
Price Statistics	92 493	290	5 458	–	–	–	–	5 748	98 241
Private Sector Finance Statistics	49 564	214	495	–	–	–	–	709	50 273
Government Finance Statistics	28 818	1 484	1 983	–	–	–	–	3 467	32 285
National Accounts	30 607	–	(328)	–	–	–	–	(328)	30 279
Total	**315 143**	**4 714**	**13 787**	**–**	**–**	**–**	**–**	**18 501**	**333 644**

Programme 2: Economic Statistics (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Unforeseeable/ Unavoidable	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**315 143**	**–**	**9 502**	**–**	**–**	**–**	**–**	**9 502**	**324 645**
Compensation of employees	293 689	–	5 942	–	–	–	–	5 942	299 631
Goods and services	21 454	–	3 560	–	–	–	–	3 560	25 014
Transfers and subsidies	**–**	**4 714**	**3 445**	**–**	**–**	**–**	**–**	**8 159**	**8 159**
Households	–	4 714	3 445	–	–	–	–	8 159	8 159
Payments for capital assets	**–**	**–**	**840**	**–**	**–**	**–**	**–**	**840**	**840**
Machinery and equipment	–	–	840	–	–	–	–	840	840
Total	**315 143**	**4 714**	**13 787**	**–**	**–**	**–**	**–**	**18 501**	**333 644**

Programme 3: Population and Social Statistics

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Unforeseeable/ Unavoidable	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management for Population and Social Statistics	4 705	–	2 973	–	–	–	–	2 973	7 678
Demographic and Population Statistics	25 282	–	950	–	–	–	–	950	26 232
Health and Vital Statistics	17 277	–	1 640	–	–	–	–	1 640	18 917
Social Statistics	27 087	–	(208)	–	–	–	–	(208)	26 879
Labour Statistics	46 802	720	798	–	–	–	–	1 518	48 320
Poverty and Inequality Statistics	182 810	250	26 562	20 131	–	–	–	46 943	229 753
Total	**303 963**	**970**	**32 715**	**20 131**	**–**	**–**	**–**	**53 816**	**357 779**
Economic classification									
Current payments	**303 963**	**–**	**31 799**	**6 012**	**–**	**–**	**–**	**37 811**	**341 774**
Compensation of employees	214 829	–	21 300	–	–	–	–	21 300	236 129
Goods and services	89 134	–	10 499	6 012	–	–	–	16 511	105 645
Transfers and subsidies	**–**	**970**	**316**	**–**	**–**	**–**	**–**	**1 286**	**1 286**
Households	–	970	316	–	–	–	–	1 286	1 286
Payments for capital assets	**–**	**–**	**600**	**14 119**	**–**	**–**	**–**	**14 719**	**14 719**
Machinery and equipment	–	–	–	14 119	–	–	–	14 119	14 119
Software and other intangible assets	–	–	600	–	–	–	–	600	600
Total	**303 963**	**970**	**32 715**	**20 131**	**–**	**–**	**–**	**53 816**	**357 779**

Programme 4: Methodology and Statistical Infrastructure

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Unforeseeable/ Unavoidable	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management for Methodology and Statistical Infrastructure	4 323	–	556	–	–	–	–	556	4 879
Statistical Methods	27 761	–	(7 305)	–	–	–	–	(7 305)	20 456
Statistical Standards	11 058	470	35	–	–	–	–	505	11 563
Business Register	49 628	3 089	(735)	–	–	–	–	2 354	51 982
Geography	55 302	953	72	–	–	–	–	1 025	56 327
Survey Monitoring and Evaluation	20 870	–	513	–	–	–	–	513	21 383
Innovation and Research	2 285	–	(10)	–	–	–	–	(10)	2 275
Total	**171 227**	**4 512**	**(6 874)**	**–**	**–**	**–**	**–**	**(2 362)**	**168 865**
Economic classification									
Current payments	**171 165**	**–**	**(11 775)**	**–**	**–**	**–**	**–**	**(11 775)**	**159 390**
Compensation of employees	157 169	–	(12 000)	–	–	–	–	(12 000)	145 169
Goods and services	13 996	–	225	–	–	–	–	225	14 221
Transfers and subsidies	**62**	**4 512**	**4 813**	**–**	**–**	**–**	**–**	**9 325**	**9 387**
Households	62	4 512	4 813	–	–	–	–	9 325	9 387
Payments for capital assets	**–**	**–**	**88**	**–**	**–**	**–**	**–**	**88**	**88**
Machinery and equipment	–	–	88	–	–	–	–	88	88
Total	**171 227**	**4 512**	**(6 874)**	**–**	**–**	**–**	**–**	**(2 362)**	**168 865**

Programme 5: Statistical Support and Informatics

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Unforeseeable/ Unavoidable	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management for Statistical Support and Informatics	6 385	–	–	–	–	–	–	–	6 385
Advocacy and Dissemination	41 718	–	230	–	–	–	–	230	41 948
Business Modernisation	59 248	–	979	–	–	–	–	979	60 227
Publication Services	40 245	727	(10 648)	–	–	–	–	(9 921)	30 324
Information, Communication and Technology	186 475	1 076	712	–	–	–	–	1 788	188 263
Analytical Studies	9 138	–	(20)	–	–	–	–	(20)	9 118
Total	**343 209**	**1 803**	**(8 747)**	**–**	**–**	**–**	**–**	**(6 944)**	**336 265**

Programme 5: Statistical Support and Informatics (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Unforeseeable/ Unavoidable	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**330 878**	**–**	**(35 136)**	**–**	**–**	**–**	**–**	**(35 136)**	**295 742**
Compensation of employees	171 344	–	(10 500)	–	–	–	–	(10 500)	160 844
Goods and services	159 534	–	(24 636)	–	–	–	–	(24 636)	134 898
Transfers and subsidies	**168**	**1 803**	**1 871**	**–**	**–**	**–**	**–**	**3 674**	**3 842**
Public corporations and private enterprises	3	–	–	–	–	–	–	–	3
Households	165	1 803	1 871	–	–	–	–	3 674	3 839
Payments for capital assets	**12 163**	**–**	**24 518**	**–**	**–**	**–**	**–**	**24 518**	**36 681**
Machinery and equipment	7 960	–	24 518	–	–	–	–	24 518	32 478
Software and other intangible assets	4 203	–	–	–	–	–	–	–	4 203
Total	**343 209**	**1 803**	**(8 747)**	**–**	**–**	**–**	**–**	**(6 944)**	**336 265**

Programme 6: Statistical Operations and Provincial Coordination

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Unforeseeable/ Unavoidable	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management for Statistical Operations and Provincial Coordination	5 576	–	(10)	–	–	–	–	(10)	5 566
Provincial and District Offices	832 182	8 250	(33 165)	–	–	–	–	(24 915)	807 267
Data Operations	62 450	1 463	374	–	–	–	–	1 837	64 287
Household Survey and Censuses	61 343	1 757	2 206	–	–	–	–	3 963	65 306
Total	**961 551**	**11 470**	**(30 595)**	**–**	**–**	**–**	**–**	**(19 125)**	**942 426**
Economic classification									
Current payments	**959 030**	**–**	**(42 748)**	**–**	**–**	**–**	**–**	**(42 748)**	**916 282**
Compensation of employees	794 085	–	(24 936)	–	–	–	–	(24 936)	769 149
Goods and services	164 945	–	(17 812)	–	–	–	–	(17 812)	147 133
Transfers and subsidies	**469**	**11 470**	**10 663**	**–**	**–**	**–**	**–**	**22 133**	**22 602**
Public corporations and private enterprises	1	–	–	–	–	–	–	–	1
Households	468	11 470	10 663	–	–	–	–	22 133	22 601
Payments for capital assets	**2 052**	**–**	**1 490**	**–**	**–**	**–**	**–**	**1 490**	**3 542**
Machinery and equipment	2 052	–	1 490	–	–	–	–	1 490	3 542
Total	**961 551**	**11 470**	**(30 595)**	**–**	**–**	**–**	**–**	**(19 125)**	**942 426**

Programme 7: South African National Statistics System

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Unforeseeable/ Unavoidable	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management for the South African National Statistics System	7 300	–	(1 849)	–	–	–	–	(1 849)	5 451
Economic Subsystem	5 971	–	(20)	–	–	–	–	(20)	5 951
Social Subsystem	8 697	–	(2 009)	–	–	–	–	(2 009)	6 688
Independent Quality Assessment	7 103	–	390	–	–	–	–	390	7 493
Statistical Reporting	9 985	–	930	–	–	–	–	930	10 915
Data and Information Management	7 054	–	(30)	–	–	–	–	(30)	7 024
Total	**46 110**	**–**	**(2 588)**	**–**	**–**	**–**	**–**	**(2 588)**	**43 522**
Economic classification									
Current payments	**46 110**	**–**	**(3 702)**	**–**	**–**	**–**	**–**	**(3 702)**	**42 408**
Compensation of employees	36 552	–	(2 345)	–	–	–	–	(2 345)	34 207
Goods and services	9 558	–	(1 357)	–	–	–	–	(1 357)	8 201
Transfers and subsidies	**–**	**–**	**1 114**	**–**	**–**	**–**	**–**	**1 114**	**1 114**
Households	–	–	1 114	–	–	–	–	1 114	1 114
Total	**46 110**	**–**	**(2 588)**	**–**	**–**	**–**	**–**	**(2 588)**	**43 522**

Details of adjustments to the 2026 ENE

Appropriation of funds for expenditure already announced by the minister during the tabling of the annual budget – R31.302 million

Programme 1: Administration

An additional R7.833 million is allocated for the early retirement and voluntary exit programmes.

Programme 2: Economic Statistics

An additional R4.714 million is allocated for the early retirement and voluntary exit programmes.

Programme 3: Population and Social Statistics

An additional R970 000 is allocated for the early retirement and voluntary exit programmes.

Programme 4: Methodology and Statistical Infrastructure

An additional R4.512 million is allocated for the early retirement and voluntary exit programmes.

Programme 5: Statistical Support and Informatics

An additional R1.803 million is allocated for the early retirement and voluntary exit programmes.

Programme 6: Statistical Operations and Provincial Coordination

An additional R11.470 million is allocated for the early retirement and voluntary exit programmes.

Virements and shifts within the vote

Programmes

1. Administration
2. Economic Statistics
3. Population and Social Statistics
4. Methodology and Statistical Infrastructure
5. Statistical Support and Informatics
6. Statistical Operations and Provincial Coordination
7. South African National Statistics System

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(20 581)**	**Programme 1**		**401**
Goods and services	Computer services	(401)	Machinery and equipment	Computer equipment	401
			Programme 2		**2 179**
Households	Early retirement and voluntary exit programmes	(2 179)	Households	Early retirement and voluntary exit programmes	2 179
			Programme 4		**4 165**
	Early retirement and voluntary exit programmes	(4 165)	Households	Early retirement and voluntary exit programmes	4 165
			Programme 5		**1 525**
	Early retirement and voluntary exit programmes	(1 525)	Households	Early retirement and voluntary exit programmes	1 525
			Programme 6		**6 521**
	Early retirement and voluntary exit programmes	(6 521)	Households	Early retirement and voluntary exit programmes	6 521
			Programme 7		**908**
	Early retirement and voluntary exit programmes	(908)	Households	Early retirement and voluntary exit programmes	908
			Programme 3		**4 882**
Compensation of employees	Vacant posts	(4 882)	Goods and services	Quarterly labour force survey	4 882
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**2.4%**			
Programme 2		**(950)**	**Programme 2**		**950**
Goods and services	Business and advisory services	(469)	Machinery and equipment	Office equipment	469
	Operating payments	(175)		Office equipment	175
	Operating payments, travel and subsistence	(196)		Office equipment	196
	Travel and subsistence	(110)	Households	Leave gratuities	110
Shifts within the programme as a percentage of the programme budget		0.3%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 3		**(928)**	**Programme 1**		**260**
Goods and services	Consultants; consumable supplies; minor assets; operating payments; stationery, printing and office supplies; travel and subsistence	(260)	Goods and services	Strategy, operations and organisational development programme workshop	260
			Programme 3		**668**
	Computer services	(600)	Software and other intangible assets	Computer software	600
	Business and advisory services	(68)	Households	Leave gratuities	68
Shifts within the programme as a percentage of the programme budget		0.2%			
Virements to other programmes as a percentage of the programme budget		**0.1%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 4		**(12 346)**	**Programme 1**		**210**
Goods and services	Consultants, consumable supplies, operating payments	(210)	Goods and services	Training and development	210
			Programme 4		**136**
	Computer services	(88)	Machinery and equipment	Computer equipment	88
	Travel and subsistence	(48)	Households	Leave gratuities	48
			Programme 3		**12 000**
Compensation of employees	Vacant posts	(12 000)	Compensation of employees	Quarterly labour force survey	12 000
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget		**7.1%**			
Programme 5		**(35 216)**	**Programme 3**		**10 500**
Compensation of employees	Vacant posts	(4 200)	Goods and services	Quarterly labour force survey	4 200
	Vacant posts	(2 000)	Compensation of employees	Quarterly labour force survey	2 000
	Vacant posts	(4 300)		Salaries and wages	4 300
			Programme 5		**24 716**
Goods and services	Communication	(198)	Households	Leave gratuities	198
	Computer services	(24 518)	Machinery and equipment	Laptops	24 518
Shifts within the programme as a percentage of the programme budget		7.2%			
Virements to other programmes as a percentage of the programme budget		**3.1%**			
Programme 6		**(42 748)**	**Programme 1**		**15 492**
Goods and services	Communication	(250)	Goods and services	Training and development	250
	Communication	(320)		35th Southern African Development Community Conference	320
	Communication	(14 922)		Centralisation of communication	14 922
			Programme 2		**110**
	Bursaries, and training and development	(110)	Goods and services	Agricultural gross domestic product methodology enhancement and statistics improvement project	110
			Programme 5		**80**
	Training and development	(80)	Goods and services	Media monitoring tool	80
			Programme 6		**2 130**
	Operating leases	(640)	Households	Leave gratuities	640
	Operating leases, travel and subsistence	(1 490)	Machinery and equipment	Computer equipment	1 490

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 6			**Programme 1**		**5 940**
Compensation of employees	Vacant posts	(3 000)	Goods and services	Travel and subsistence	3 000
	Vacant posts	(2 940)	Buildings and other fixed structures	Unitary fees	2 940
			Programme 2		**11 498**
	Vacant posts	(4 400)	Goods and services	Computer assisted web interview system	4 400
	Vacant posts	(1 156)	Households	Leave gratuities	1 156
	Vacant posts	(5 942)	Compensation of employees	Salaries and wages	5 942
			Programme 3		**3 248**
	Vacant posts	(248)	Households	Leave gratuities	248
	Vacant posts	(3 000)	Compensation of employees	Quarterly labour force survey	3 000
			Programme 4		**600**
	Vacant posts	(600)	Households	Leave gratuities	600
			Programme 5		**148**
	Vacant posts	(148)	Households	Leave gratuities	148
			Programme 6		**3 502**
	Vacant posts	(3 502)	Households	Leave gratuities	3 502
Shifts within the programme as a percentage of the programme budget		0.6%			
Virements to other programmes as a percentage of the programme budget		**3.9%**			
Programme 7		**(3 702)**	**Programme 1**		**580**
Goods and services	Bursaries, and training and development	(380)	Goods and services	35th Southern African Development Community Conference	380
	Consultants, operating payments, and travel and subsistence	(200)		Strategy, operations and organisational development programme workshop	200
			Programme 4		**571**
	Training and development	(571)	Goods and services	Skills development training	571
			Programme 7		**206**
	Training and development	(206)	Households	Leave gratuities	206
			Programme 3		**2 345**
Compensation of employees	Vacant posts	(2 345)	Goods and services	Quarterly labour force survey	2 345
Shifts within the programme as a percentage of the programme budget		0.4%			
Virements to other programmes as a percentage of the programme budget		**7.6%**			
Total		**(116 471)**			**116 471**

Rollovers – R20.131 million

Programme 3: Population and Social Statistics

R20.131 million is rolled over for activities related to the continuous population survey, of which R14.119 million is for the purchase of tablet devices and R6.012 million is for fieldworker remuneration.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	779 078	377 522	48.5	784 068	100.6	852 479	28.1	423 212	49.6
Economic Statistics	317 753	156 744	49.3	316 885	99.7	333 644	11.0	163 483	49.0
Population and Social Statistics	273 494	127 219	46.5	253 357	92.6	357 779	11.8	191 342	53.5
Methodology and Statistical Infrastructure	158 694	73 567	46.4	153 833	96.9	168 865	5.6	76 076	45.1
Statistical Support and Informatics	324 369	180 408	55.6	373 544	115.2	336 265	11.1	134 633	40.0
Statistical Operations and Provincial Coordination	954 185	442 748	46.4	907 866	95.1	942 426	31.1	455 591	48.3
South African National Statistics System	47 733	16 303	34.2	45 549	95.4	43 522	1.4	16 727	38.4
Total	**2 855 306**	**1 374 511**	**48.1**	**2 835 102**	**99.3**	**3 034 980**	**100.0**	**1 461 064**	**48.1**
Economic classification									–
Current payments	**2 486 456**	**1 187 364**	**47.8**	**2 417 177**	**97.2**	**2 561 658**	**84.4**	**1 215 955**	**47.5**
Compensation of employees	1 822 949	898 201	49.3	1 771 581	97.2	1 882 633	62.0	921 387	48.9
Goods and services	663 507	289 163	43.6	645 596	97.3	679 025	22.4	294 568	43.4
Transfers and subsidies	**4 004**	**3 194**	**79.8**	**9 270**	**231.5**	**62 778**	**2.1**	**25 698**	**40.9**
Public corporations and private enterprises	4	–	–	83	2 075.0	4	0.0	2	50.0
Households	4 000	3 194	79.9	9 187	229.7	62 774	2.1	25 696	40.9
Payments for capital assets	**364 846**	**183 953**	**50.4**	**358 409**	**98.2**	**410 544**	**13.5**	**219 411**	**53.4**
Buildings and other fixed structures	335 942	170 048	50.6	340 820	101.5	354 273	11.7	176 852	49.9
Machinery and equipment	28 221	2 360	8.4	15 979	56.6	51 468	1.7	40 271	78.2
Software and other intangible assets	683	11 545	1 690.3	1 610	235.7	4 803	0.2	2 288	47.6
Payments for financial assets	**–**	**–**	**–**	**50 246**	**–**	**–**	**–**	**–**	**–**
Total	**2 855 306**	**1 374 511**	**48.1**	**2 835 102**	**99.3**	**3 034 980**	**100.0**	**1 461 064**	**48.1**

Expenditure trends

Total expenditure in 2025/26 was R2.8 billion, 99.3 per cent of the 2025/26 adjusted appropriation. Mid-year expenditure in 2025/26 was R1.4 billion, 48.1 per cent of the 2025/26 adjusted appropriation, whereas expenditure in the half of 2026/27 was R1.5 billion, 48.1 per cent of the adjusted appropriation of R3 billion for the year. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R86.6 million, 6.3 per cent. This was mainly due to the early retirement and voluntary exit programmes, and expenditure related to the continuous population survey pilot and quarterly labour force survey.

Departmental receipts

R thousand	2025/26					2026/27				
		Outcome							Actual receipts	
	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**1 352**	**853**	**63.1**	**2 173**	**160.7**	**1 090**	**1 556**	**100.0**	**946**	**60.8**
Sales of goods and services produced by the department	954	478	50.1	973	102.1	924	1 014	65.2	507	50.0
Sales of scrap, waste, arms and other used current goods	6	4	66.7	4	66.7	4	118	7.6	111	94.1
Interest, dividends and rent on land	50	35	70.0	396	792.0	50	50	3.2	18	36.0
Sales of capital assets	–	–	–	–	–	–	2	0.1	2	100.0
Transactions in financial assets and liabilities	342	336	98.2	800	233.9	112	372	23.9	308	82.8
Total	**1 352**	**853**	**63.1**	**2 173**	**160.7**	**1 090**	**1 556**	**100.0**	**946**	**60.8**

Revenue trends

Mid-year revenue in 2025/26 was R853 000, 63.1 per cent of the 2025/26 adjusted estimate, whereas revenue in the first half of 2026/27 was R946 000, 60.8 per cent of the adjusted estimate of R1.6 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R93 000, 10.9 per cent. This was mainly due to credit notes received and recovered spending from the previous year.

Changes to transfers and subsidies

Summary of changes to transfers and subsidies per programme

R thousand	2026/27								
		Adjustments appropriation							
	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Shifts between votes	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**23 853**	**4 407**	**(19 876)**	**–**	**–**	**–**	**–**	**(15 469)**	**8 384**
Employee social benefits	224	4 407	3 211	–	–	–	–	7 618	7 842
Early retirement and voluntary exit programmes	23 629	–	(23 087)	–	–	–	–	(23 087)	542
Households									
Other transfers to households									
Current	**–**	**3 426**	**4 578**	**–**	**–**	**–**	**–**	**8 004**	**8 004**
Employee social benefits	–	3 426	4 578	–	–	–	–	8 004	8 004
Economic Statistics									
Households									
Social benefits									
Current	**–**	**4 714**	**3 445**	**–**	**–**	**–**	**–**	**8 159**	**8 159**
Employee social benefits	–	4 714	3 445	–	–	–	–	8 159	8 159

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Shifts between votes	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Population and Social Statistics									
Households									
Social benefits									
Current	**–**	**970**	**316**	**–**	**–**	**–**	**–**	**1 286**	**1 286**
Employee social benefits	–	970	316	–	–	–	–	1 286	1 286
Methodology and Statistical Infrastructure									
Households									
Social benefits									
Current	**62**	**4 512**	**4 813**	**–**	**–**	**–**	**–**	**9 325**	**9 387**
Employee social benefits	62	4 512	4 813	–	–	–	–	9 325	9 387
Statistical Support and Informatics									
Households									
Social benefits									
Current	**165**	**1 803**	**1 871**	**–**	**–**	**–**	**–**	**3 674**	**3 839**
Employee social benefits	165	1 803	1 871	–	–	–	–	3 674	3 839
Statistical Operations and Provincial Coordination									
Households									
Social benefits									
Current	**468**	**11 470**	**10 663**	**–**	**–**	**–**	**–**	**22 133**	**22 601**
Employee social benefits	468	11 470	10 663	–	–	–	–	22 133	22 601
South African National Statistics System									
Households									
Social benefits									
Current	**–**	**–**	**1 114**	**–**	**–**	**–**	**–**	**1 114**	**1 114**
Employee social benefits	–	–	1 114	–	–	–	–	1 114	1 114

Vote 15

Traditional Affairs

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**342 812**	**–**	**–**	**342 812**
of which:				
Current payments	290 473	–	–	290 473
Transfers and subsidies	50 404	–	–	50 404
Payments for capital assets	1 935	–	–	1 935
Executive authority	Minister of Cooperative Governance and Traditional Affairs			
Accounting officer	Director-General of Traditional Affairs			
Website	www.cogta.gov.za			

Vote purpose

Coordinate traditional affairs across government through the development of appropriate policies, norms, standards, systems and regulatory frameworks; and promote culture, heritage and social cohesion.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of provincial initiation coordinating committees monitored for compliance with the Customary Initiation Act (2021) per year	Research, Policy and Legislation	An ethical, capable and professional public service	8	9	9
Number of Customary Initiation Act (2021) awareness campaigns conducted in hotspot districts per year	Research, Policy and Legislation	Social cohesion and nation building	3	2	–
Number of houses of traditional and Khoi-San leaders provided with tools of trade, as stipulated in the draft handbook for traditional and Khoi-San leaders per year	Institutional Support and Coordination	An ethical, capable and professional public service	8	0	–
Number of houses of traditional and Khoi-San leaders collaborating with local government for socioeconomic development per year	Institutional Support and Coordination	Social cohesion and nation building	7	4	–
Number of houses of traditional and Khoi-San leaders provided with workshops per year on section 50(6) of the Traditional and Khoi-San Leadership Act (2019) and section 81 of the Local Government: Municipal Structures Act (1998)	Institutional Support and Coordination		15	2	5
Number of traditional councils supported and monitored per year in the establishment and implementation of socioeconomic development partnership agreements	Institutional Support and Coordination	An enabling environment for investment and improved competitiveness through structural reforms	20	12	–

Progress

By mid-year, the department achieved its annual target for monitoring provincial initiation coordinating committees' compliance with the Customary Initiation Act (2021), as planned. The provision of tools of trade to 8 houses of traditional and Khoi-San leaders is scheduled for completion in the fourth quarter. The annual target for the number of houses of traditional and Khoi-San leaders provided with workshops and relevant legislation was revised from 15 to 5 as 15 is the target over the medium term (3 years).

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	68 461	–	–	–	–	–	–	–	68 461
Research, Policy and Legislation	55 185	–	–	–	–	–	–	–	55 185
Institutional Support and Coordination	219 166	–	–	–	–	–	–	–	219 166
Total	**342 812**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**342 812**
Economic classification									
Current payments	**290 473**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**290 473**
Compensation of employees	144 113	–	–	–	–	–	–	–	144 113
Goods and services	146 360	–	–	–	–	–	–	–	146 360
Transfers and subsidies	**50 404**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**50 404**
Provinces and municipalities	10	–	–	–	–	–	–	–	10
Departmental agencies and accounts	49 646	–	–	–	–	–	–	–	49 646
Public corporations and private enterprises	2	–	–	–	–	–	–	–	2
Households	746	–	–	–	–	–	–	–	746
Payments for capital assets	**1 935**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 935**
Machinery and equipment	1 935	–	–	–	–	–	–	–	1 935
Total	**342 812**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**342 2**

1. Other adjustments include self-financing expenditure, funds shifted between votes, funds shifted within a vote following a function shift, the use of funds in emergency situations, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	11 464	–	–	–	–	–	–	–	11 464
Management of Traditional Affairs	16 789	–	–	–	–	–	–	–	16 789
Corporate Services	34 372	–	–	–	–	–	–	–	34 372
Internal Audit	5 836	–	–	–	–	–	–	–	5 836
Total	**68 461**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**68 461**

Programme 1: Administration (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**65 768**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**65 768**
Compensation of employees	45 281	–	–	–	–	–	–	–	45 281
Goods and services	20 487	–	–	–	–	–	–	–	20 487
Transfers and subsidies	**758**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**758**
Provinces and municipalities	10	–	–	–	–	–	–	–	10
Public corporations and private enterprises	2	–	–	–	–	–	–	–	2
Households	746	–	–	–	–	–	–	–	746
Payments for capital assets	**1 935**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 935**
Machinery and equipment	1 935	–	–	–	–	–	–	–	1 935
Total	**68 461**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**68 461**

Programme 2: Research, Policy and Legislation

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management	3 659	–	–	–	–	–	–	–	3 659
Policy and Legislation	29 487	–	–	–	–	–	–	–	29 487
Research and Information Management	9 455	–	–	–	–	–	–	–	9 455
Commission on Khoi-San Matters	12 584	–	–	–	–	–	–	–	12 584
Total	**55 185**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**55 185**
Economic classification									
Current payments	**55 185**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**55 185**
Compensation of employees	41 854	–	–	–	–	–	–	–	41 854
Goods and services	13 331	–	–	–	–	–	–	–	13 331
Total	**55 185**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**55 185**

Programme 3: Institutional Support and Coordination

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management	6 173	–	–	–	–	–	–	–	6 173
Institutional Development and Capacity Building	125 655	–	–	–	–	–	–	–	125 655
Intergovernmental Relations and Partnerships	10 345	–	–	–	–	–	–	–	10 345
National House of Traditional Leaders	27 347	–	–	–	–	–	–	–	27 347
Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities	49 646	–	–	–	–	–	–	–	49 646
Total	**219 166**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**219 166**
Economic classification									
Current payments	**169 520**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**169 520**
Compensation of employees	56 978	–	–	–	–	–	–	–	56 978
Goods and services	112 542	–	–	–	–	–	–	–	112 542
Transfers and subsidies	**49 646**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**49 646**
Departmental agencies and accounts	49 646	–	–	–	–	–	–	–	49 646
Total	**219 166**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**219 166**

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	69 687	30 435	44	62 457	90	68 461	20.0	30 176	44.1
Research, Policy and Legislation	31 055	12 956	42	30 746	99	55 185	16.1	19 427	35.2
Institutional Support and Coordination	94 788	48 370	51	99 791	105	219 166	63.9	47 534	21.7
Total	**195 530**	**91 761**	**47**	**192 994**	**99**	**342 812**	**100.0**	**97 137**	**28.3**
Economic classification									–
Current payments	**145 941**	**66 723**	**46**	**143 181**	**98**	**290 473**	**84.7**	**71 067**	**24.5**
Compensation of employees	106 320	48 855	46	100 184	94	144 113	42.0	52 540	36.5
Goods and services	39 621	17 868	45	42 997	109	146 360	42.7	18 526	12.7
Transfers and subsidies	**47 729**	**23 864**	**50**	**47 980**	**101**	**50 404**	**14.7**	**25 927**	**51.4**
Provinces and municipalities	10	–	–	–	–	10	0.0	–	–
Departmental agencies and accounts	47 717	23 859	50	47 717	100	49 646	14.5	24 823	50.0
Foreign governments and international organisations	–	5	–	–	–	–	–	–	–
Public corporations and private enterprises	2	–	–	–	–	2	0.0	–	–
Households	–	–	–	263	–	746	0.2	1 104	148.0
Payments for capital assets	**1 860**	**1 174**	**63**	**1 299**	**70**	**1 935**	**0.6**	**144**	**7.4**
Machinery and equipment	1 860	1 174	63	1 299	70	1 935	0.6	144	7.4
Payments for financial assets	**–**	**–**	**–**	**534**	**–**	**–**	**–**	**–**	**–**
Total	**195 530**	**91 761**	**46.9**	**192 994**	**98.7**	**342 812**	**100.0**	**97 137**	**28.3**

Expenditure trends

Total expenditure in 2025/26 was R193 million, 98.7 per cent of the adjusted appropriation of R195.5 million for the year. Mid-year expenditure in 2025/26 was R91.8 million, 46.9 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R97.1 million, 28.3 per cent of the appropriation of R342.8 million. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R5.4 million, 5.9 per cent, mainly due to the filling of vacant posts, as well as payouts as part of the early retirement and voluntary exit programmes. However, spending was proportionately lower by mid-year compared with the same period in the previous year due to delays in the delivery of infrastructure for royal houses.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**60**	**31**	**51.7**	**75**	**125.0**	**62**	**62**	**100.0**	**25**	**40.3**
Sales of goods and services produced by the department	60	31	51.7	75	125.0	62	62	100.0	25	40.3
Total	**60**	**31**	**51.7**	**75**	**125.0**	**62**	**62**	**100.0**	**25**	**40.3**

Revenue trends

Mid-year revenue in 2025/26 was R31 000, 51.7 per cent of the adjusted estimate of R60 000, whereas revenue for the first half of 2026/27 was R25 000, 40.3 per cent of the adjusted estimate of R62 000. Compared with the first half of 2025/26, revenue over the same period in 2026/27 decreased by R6 000, 19.4 per cent, mainly due to a decrease in the collection of parking revenue.

Vote 16

Basic Education

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**38 225 907**	**(431 720)**	**122 641**	**37 916 828**
of which:				
Current payments	3 353 457	–	121 477	3 474 934
Transfers and subsidies	34 436 472	(384 311)	–	34 052 161
Payments for capital assets	435 978	(47 409)	–	388 569
Payments for financial assets	–	–	1 164	1 164
Executive authority	Minister of Basic Education			
Accounting officer	Director-General of Basic Education			
Website	www.education.gov.za			

Vote purpose

Provide quality basic education for all, and lead the establishment and development of a South African schooling system for the 21st century.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)[1]	Changed target for 2026/27
Number of children/learners taught using the learning programme for children/ learners with profound intellectual disabilities per year	Curriculum Policy, Support and Monitoring	Improved education outcomes and skills	4 327	5 250	–
Number of children accessing registered early childhood development programmes per year	Curriculum Policy, Support and Monitoring		1 050 000	1 014 101	–
Number of children benefiting from the early childhood development subsidy per year	Curriculum Policy, Support and Monitoring		1 000 000	954 700	–
Number of learners obtaining subject passes towards a national senior certificate or extended senior certificate (including the upgraded national senior certificate) through the Second Chance programme per year	Curriculum Policy, Support and Monitoring		90 000	69 294	–
Percentage of public schools provided with home language workbooks for learners in grades 1 to 6 per year, after having placed an order	Curriculum Policy, Support and Monitoring		100%	30.6% (6 888/22 485)	–
Percentage of public schools provided with mathematics workbooks for learners in grades 1 to 9 per year, after having placed an order	Curriculum Policy, Support and Monitoring		100%	30.6% (6 888/22 485)	–
Number of subject specialists orientated in mother tongue-based bilingual education per year	Curriculum Policy, Support and Monitoring		296	150	–
Number of Funza Lushaka bursaries awarded to students enrolled for initial teacher education per year	Teachers, Education Human Resources and Institutional Development		9 900	12 527	11 390[2]
Number of schools provided with nutritious meals on each school day per year	Educational Enrichment Services		19 800	19 683	–

1. Achievements for the first half of the year are unaudited.

2. Target revised to align with the department's 2026/27 annual performance plan, which was finalised after the publication of the 2026 ENE.

Progress

By the end of September 2026, 5 250 learners were taught using the learning programme for learners with profound intellectual disabilities against an annual target of 4 327. This achievement was mainly due to the expansion of access to the programme by permitting the appointment of caregivers and class assistants to support learners transferred to schools from special care centres.

Only 30.6 per cent of public schools were provided with home language and mathematics workbooks in the first half of the financial year against targets of 100 per cent. This is because the second volumes of the workbooks are planned to be printed and distributed in the third and fourth quarters.

By midyear, the Funza Lusaka bursary programme exceeded its revised annual target of 11 390 bursaries to be awarded by 1 137 due to the use of unspent funds from the previous financial year following bursary cancellations by students.

Adjusted estimates

Programme	**2026/27**								
		Adjustments appropriation							
R thousand	**Appropriation**	**Unforeseeable/ Unavoidable**	**Virements and shifts**	**Rollovers**	**Expenditure announced in the budget**	**Declared unspent funds**	**Other adjustments[1]**	**Total adjustments appropriation**	**Adjusted appropriation**
Administration	659 152	–	206	–	–	–	–	206	659 358
Curriculum Policy, Support and Monitoring	7 365 014	–	(9 159)	74 503	–	–	–	65 344	7 430 358
Teachers, Education Human Resources and Institutional Development	1 582 002	–	(9 664)	8 297	–	–	–	(1 367)	1 580 635
Planning, Information and Assessment	17 462 594	343 121	18 617	–	–	(735 000)	–	(373 262)	17 089 332
Educational Enrichment Services	11 157 145	–	–	–	–	–	–	–	11 157 145
Total	**38 225 907**	**343 121**	**–**	**82 800**	**–**	**(735 000)**	**–**	**(309 079)**	**37 916 828**
Economic classification									
Current payments	**3 353 457**	**–**	**38 677**	**82 800**	**–**	**–**	**–**	**121 477**	**3 474 934**
Compensation of employees	699 624	–	(1 996)	–	–	–	–	(1 996)	697 628
Goods and services	2 621 735	–	40 673	82 800	–	–	–	123 473	2 745 208
Interest and rent on land	32 098	–	–	–	–	–	–	–	32 098
Transfers and subsidies	**34 436 472**	**343 121**	**7 568**	**–**	**–**	**(735 000)**	**–**	**(384 311)**	**34 052 161**
Provinces and municipalities	32 718 829	343 121	–	–	–	(735 000)	–	(391 879)	32 326 950
Departmental agencies and accounts	200 752	–	–	–	–	–	–	–	200 752
Foreign governments and international organisations	131 334	–	572	–	–	–	–	572	131 906
Non-profit institutions	70 097	–	5 000	–	–	–	–	5 000	75 097
Households	1 315 460	–	1 996	–	–	–	–	1 996	1 317 456

Adjusted estimates (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Payments for capital assets	**435 978**	**–**	**(47 409)**	**–**	**–**	**–**	**–**	**(47 409)**	**388 569**
Buildings and other fixed structures	427 338	–	(50 000)	–	–	–	–	(50 000)	377 338
Machinery and equipment	8 466	–	2 591	–	–	–	–	2 591	11 057
Software and other intangible assets	174	–	–	–	–	–	–	–	174
Payments for financial assets	**–**	**–**	**1 164**	**–**	**–**	**–**	**–**	**1 164**	**1 164**
Total	**38 225 907**	**343 121**	**–**	**82 800**	**–**	**(735 000)**	**–**	**(309 079)**	**37 916 828**

1. Other adjustments include self-financing expenditure, funds shifted between votes, funds shifted within a vote following a function shift, the use of funds in emergency situations, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	44 456	–	2 000	–	–	–	–	2 000	46 456
Department Management	130 639	–	(1 794)	–	–	–	–	(1 794)	128 845
Corporate Services	91 065	–	(40)	–	–	–	–	(40)	91 025
Office of the Chief Financial Officer	104 812	–	(60)	–	–	–	–	(60)	104 752
Internal Audit	12 511	–	100	–	–	–	–	100	12 611
Office Accommodation	275 669	–	–	–	–	–	–	–	275 669
Total	**659 152**	**–**	**206**	**–**	**–**	**–**	**–**	**206**	**659 358**
Economic classification									
Current payments	**626 288**	**–**	**(1 756)**	**–**	**–**	**–**	**–**	**(1 756)**	**624 532**
Compensation of employees	270 008	–	(1 884)	–	–	–	–	(1 884)	268 124
Goods and services	324 182	–	128	–	–	–	–	128	324 310
Interest and rent on land	32 098	–	–	–	–	–	–	–	32 098
Transfers and subsidies	**538**	**–**	**90**	**–**	**–**	**–**	**–**	**90**	**628**
Departmental agencies and accounts	538	–	–	–	–	–	–	–	538
Households	–	–	90	–	–	–	–	90	90
Payments for capital assets	**32 326**	**–**	**1 062**	**–**	**–**	**–**	**–**	**1 062**	**33 388**
Buildings and other fixed structures	29 403	–	–	–	–	–	–	–	29 403
Machinery and equipment	2 749	–	1 062	–	–	–	–	1 062	3 811
Software and other intangible assets	174	–	–	–	–	–	–	–	174
Payments for financial assets	**–**	**–**	**810**	**–**	**–**	**–**	**–**	**810**	**810**
Total	**659 152**	**–**	**206**	**–**	**–**	**–**	**–**	**206**	**659 358**

Programme 2: Curriculum Policy, Support and Monitoring

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management: Curriculum Policy, Support and Monitoring	4 191	–	–	–	–	–	–	–	4 191
Curriculum Implementation and Monitoring	473 644	–	(3 850)	–	–	–	–	(3 850)	469 794
Curriculum and Quality Enhancement Programmes	1 892 989	–	(6 909)	–	–	–	–	(6 909)	1 886 080
Early Childhood Development	4 994 190	–	1 600	74 503	–	–	–	76 103	5 070 293
Total	**7 365 014**	**–**	**(9 159)**	**74 503**	**–**	**–**	**–**	**65 344**	**7 430 358**
Economic classification									
Current payments	**1 863 485**	**–**	**(10 583)**	**74 503**	**–**	**–**	**–**	**63 920**	**1 927 405**
Compensation of employees	117 204	–	(7 307)	–	–	–	–	(7 307)	109 897
Goods and services	1 746 281	–	(3 276)	74 503	–	–	–	71 227	1 817 508
Transfers and subsidies	**5 499 910**	**–**	**720**	**–**	**–**	**–**	**–**	**720**	**5 500 630**
Provinces and municipalities	5 395 658	–	–	–	–	–	–	–	5 395 658
Foreign governments and international organisations	104 252	–	572	–	–	–	–	572	104 824
Households	–	–	148	–	–	–	–	148	148
Payments for capital assets	**1 619**	**–**	**517**	**–**	**–**	**–**	**–**	**517**	**2 136**
Machinery and equipment	1 619	–	517	–	–	–	–	517	2 136
Payments for financial assets	**–**	**–**	**187**	**–**	**–**	**–**	**–**	**187**	**187**
Total	**7 365 014**	**–**	**(9 159)**	**74 503**	**–**	**–**	**–**	**65 344**	**7 430 358**

Programme 3: Teachers, Education Human Resources and Institutional Development

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management: Teachers, Education Human Resources and Institutional Development	2 339	–	–	–	–	–	–	–	2 339
Education Human Resources Management	120 590	–	(2 733)	8 297	–	–	–	5 564	126 154
Education Human Resources Development	1 420 336	–	(7 651)	–	–	–	–	(7 651)	1 412 685
Curriculum and Professional Development Unit	38 737	–	720	–	–	–	–	720	39 457
Total	**1 582 002**	**–**	**(9 664)**	**8 297**	**–**	**–**	**–**	**(1 367)**	**1 580 635**

Programme 3: Teachers, Education Human Resources and Institutional Development (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**226 702**	**–**	**(11 146)**	**8 297**	**–**	**–**	**–**	**(2 849)**	**223 853**
Compensation of employees	94 509	–	(10 776)	–	–	–	–	(10 776)	83 733
Goods and services	132 193	–	(370)	8 297	–	–	–	7 927	140 120
Transfers and subsidies	**1 354 782**	**–**	**1 112**	**–**	**–**	**–**	**–**	**1 112**	**1 355 894**
Departmental agencies and accounts	17 864	–	–	–	–	–	–	–	17 864
Foreign governments and international organisations	21 458	–	–	–	–	–	–	–	21 458
Households	1 315 460	–	1 112	–	–	–	–	1 112	1 316 572
Payments for capital assets	**518**	**–**	**282**	**–**	**–**	**–**	**–**	**282**	**800**
Machinery and equipment	518	–	282	–	–	–	–	282	800
Payments for financial assets	**–**	**–**	**88**	**–**	**–**	**–**	**–**	**88**	**88**
Total	**1 582 002**	**–**	**(9 664)**	**8 297**	**–**	**–**	**–**	**(1 367)**	**1 580 635**

Programme 4: Planning, Information and Assessment

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management: Planning, Information and Assessment	3 591	–	2 900	–	–	–	–	2 900	6 491
Financial Planning, Information and Management Systems	56 404	–	(7 093)	–	–	–	–	(7 093)	49 311
School Infrastructure	16 776 535	343 121	729	–	–	(735 000)	–	(391 150)	16 385 385
National Assessments and Public Examinations	499 039	–	(4 700)	–	–	–	–	(4 700)	494 339
National Education Evaluation and Development Unit	22 118	–	(2 947)	–	–	–	–	(2 947)	19 171
Planning and Delivery Oversight Unit	104 907	–	29 728	–	–	–	–	29 728	134 635
Total	**17 462 594**	**343 121**	**18 617**	**–**	**–**	**(735 000)**	**–**	**(373 262)**	**17 089 332**

Programme 4: Planning, Information and Assessment (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**546 374**	**–**	**62 822**	**–**	**–**	**–**	**–**	**62 822**	**609 196**
Compensation of employees	155 659	–	18 143	–	–	–	–	18 143	173 802
Goods and services	390 715	–	44 679	–	–	–	–	44 679	435 394
Transfers and subsidies	**16 515 375**	**343 121**	**5 474**	**–**	**–**	**(735 000)**	**–**	**(386 405)**	**16 128 970**
Provinces and municipalities	16 257 401	343 121	–	–	–	(735 000)	–	(391 879)	15 865 522
Departmental agencies and accounts	182 350	–	–	–	–	–	–	–	182 350
Foreign governments and international organisations	5 624	–	–	–	–	–	–	–	5 624
Non-profit institutions	70 000	–	5 000	–	–	–	–	5 000	75 000
Households	–	–	474	–	–	–	–	474	474
Payments for capital assets	**400 845**	**–**	**(49 711)**	**–**	**–**	**–**	**–**	**(49 711)**	**351 134**
Buildings and other fixed structures	397 935	–	(50 000)	–	–	–	–	(50 000)	347 935
Machinery and equipment	2 910	–	289	–	–	–	–	289	3 199
Payments for financial assets	**–**	**–**	**32**	**–**	**–**	**–**	**–**	**32**	**32**
Total	**17 462 594**	**343 121**	**18 617**	**–**	**–**	**(735 000)**	**–**	**(373 262)**	**17 089 332**

Programme 5: Educational Enrichment Services

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management: Educational Enrichment Services	4 468	–	164	–	–	–	–	164	4 632
Partnerships in Education	46 657	–	(1 888)	–	–	–	–	(1 888)	44 769
Care and Support in Schools	11 106 020	–	1 724	–	–	–	–	1 724	11 107 744
Total	**11 157 145**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**11 157 145**

Programme 5: Educational Enrichment Services (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**90 608**	**–**	**(660)**	**–**	**–**	**–**	**–**	**(660)**	**89 948**
Compensation of employees	62 244	–	(172)	–	–	–	–	(172)	62 072
Goods and services	28 364	–	(488)	–	–	–	–	(488)	27 876
Transfers and subsidies	**11 065 867**	**–**	**172**	**–**	**–**	**–**	**–**	**172**	**11 066 039**
Provinces and municipalities	11 065 770	–	–	–	–	–	–	–	11 065 770
Non-profit institutions	97	–	–	–	–	–	–	–	97
Households	–	–	172	–	–	–	–	172	172
Payments for capital assets	**670**	**–**	**441**	**–**	**–**	**–**	**–**	**441**	**1 111**
Machinery and equipment	670	–	441	–	–	–	–	441	1 111
Payments for financial assets	**–**	**–**	**47**	**–**	**–**	**–**	**–**	**47**	**47**
Total	**11 157 145**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**11 157 145**

Details of adjustments to the 2026 ENE

Unforeseeable and unavoidable expenditure – R343.121 million

Programme 4: Planning, Information and Assessment

An additional R50 million is allocated to Eastern Cape, R148 million to KwaZulu-Natal, R65 million to Limpopo, R45 million to Northern Cape and R35.121 million to Western Cape, through the *education infrastructure grant*, for the rehabilitation of schools damaged by disasters.

Virements and shifts within the vote

Programmes

1. Administration
2. Curriculum Policy, Support and Monitoring
3. Teachers, Education Human Resources and Institutional Development
4. Planning, Information and Assessment
5. Educational Enrichment Services

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(3 756)**	**Programme 1**		**1 962**
Goods and services	Advertising; stationery, printing and office supplies	(1 062)	Machinery and equipment	Computers	1 062
	Operating payments	(810)	Payments for financial assets	Debt written off	810
Compensation of employees	Vacant posts	(90)	Households	Leave gratuities	90
			Programme 4		**1 794**
	Vacant posts	(1 794)	Compensation of employees	Salaries and wages	1 794
Shifts within the programme as a percentage of the programme budget		0.3%			
Virements to other programmes as a percentage of the programme budget		**0.3%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 2		**(10 583)**	**Programme 1**		**2 000**
Goods and services	Catering	(2 000)	Goods and services	Travel and subsistence	2 000
			Programme 2		**1 424**
	Advertising[1]	(10)	Foreign governments and international organisations	African Curriculum Association membership fees[1]	10
	Advertising	(517)	Machinery and equipment	Computers	517
	Catering	(52)	Payments for financial assets	Debt written off	52
	Advertising	(135)		Debt written off	135
	Catering[1]	(562)	Foreign governments and international organisations	United Nations Office for Project Services (Education Outcomes Fund) [1]	562
Compensation of employees	Vacant posts	(148)	Households	Leave gratuities	148
			Programme 4		**7 159**
	Vacant posts	(2 250)	Compensation of employees	Salaries and wages	2 250
	Vacant posts	(4 909)	Compensation of employees	Salaries and wages	4 909
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0.1%**			
Programme 3		**(11 146)**	**Programme 3**		**1 482**
Goods and services	Catering	(282)	Machinery and equipment	Computers	282
	Advertising	(88)	Payments for financial assets	Debt written off	88
Compensation of employees	Vacant posts	(993)	Households	Leave gratuities	993
	Vacant posts	(119)		Leave gratuities	119
			Programme 4		**9 664**
	Vacant posts	(7 651)	Compensation of employees	Salaries and wages	7 651
	Vacant posts	(2 013)		Salaries and wages	2 013
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget		**0.6%**			
Programme 4		**(55 795)**	**Programme 4**		**55 795**
Goods and services	Administrative fees	(84)	Machinery and equipment	Computers	84
	Catering	(205)		Computers	205
	Travel and subsistence	(32)	Payments for financial assets	Debt written off	32
	Travel and subsistence[1]	(5 000)	Non-profit institutions	National Education Collaboration Trust (South African school administration management system)[1]	5 000
Compensation of employees	Vacant posts	(474)	Households	Leave gratuities	474
Buildings and other fixed structures	Buildings[1]	(50 000)	Goods and services	School infrastructure backlogs grant[1]	50 000
Shifts within the programme as a percentage of the programme budget		0.3%			
Virements to other programmes as a percentage of the programme budget		**0%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 5		**(660)**	**Programme 5**		**660**
Goods and services	Stationery, printing and office supplies	(441)	Machinery and equipment	Computers	441
	Administrative fees	(47)	Payments for financial assets	Debt written off	47
Compensation of employees	Vacant posts	(102)	Households	Leave gratuities	102
	Vacant posts	(70)		Leave gratuities	70
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(81 940)**			**81 940**

1. National Treasury approval has been obtained.

Rollovers – R82.8 million

Programme 2: Curriculum Policy, Support and Monitoring

R74.503 million is rolled over for the provision of early childhood development resource packages.

Programme 3: Teachers, Education Human Resources and Institutional Development

R8.297 million is rolled over for training as part of the basic education employment initiative.

Declared unspent funds – R735 million

Programme 4: Planning, Information and Assessment

R735 million in unspent funds is declared on the *education infrastructure grant* for the Western Cape rapid school build programme. The funding has been rescheduled to 2027/28 and 2028/29 to align funding with school construction timelines and cashflow requirements.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	**2025/26**					**2026/27**			
		Outcome						**Actual expenditure**	
R thousand	**Adjusted appropriation**	**Apr 25 - Sep 25**	**Apr 25 - Sep 25 % of adjusted appropriation**	**Apr 25 - Mar 26**	**Apr 25 - Mar 26 % of adjusted appropriation**	**Adjusted appropriation**	**Adjusted appropriation/ Total (%)**	**Apr 26 - Sep 26**	**Apr 26 - Sep 26 % of adjusted appropriation**
Administration	629 654	320 096	51	659 077	105	659 358	1.7	325 027	49
Curriculum Policy, Support and Monitoring	7 020 170	3 357 273	48	6 720 567	96	7 430 358	19.6	550 163	47.8
Teachers, Education Human Resources and Institutional Development	1 888 819	1 315 897	70	1 797 304	95	1 580 635	4.2	392 612	88.1
Planning, Information and Assessment	18 052 002	9 854 149	55	17 668 408	98	17 089 332	45.1	362 544	60.6
Educational Enrichment Services	10 667 628	6 166 698	58	10 669 905	100	11 157 145	29.4	455 664	57.9
Total	**38 258 273**	**21 014 113**	**55**	**37 515 261**	**98**	**37 916 828**	**100.0**	**086 010**	**58.2**

Expenditure outcome for 2025/26 and actual expenditure for 2026/27 (continued)

Economic classification	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Current payments	**4 163 418**	**1 609 213**	**39**	**3 859 985**	**93**	**3 474 934**	**9.2**	**1 347 103**	**38.8**
Compensation of employees	679 670	315 135	46	628 612	92	697 628	1.8	323 126	46.3
Goods and services	3 449 303	1 273 677	37	3 196 928	93	2 745 208	7.2	1 007 511	36.7
Interest and rent on land	34 445	20 401	59	34 445	100	32 098	0.1	16 466	51.3
Transfers and subsidies	**33 018 746**	**19 151 701**	**58**	**33 037 705**	**100**	**34 052 161**	**89.8**	**20 523 627**	**60.3**
Provinces and municipalities	31 317 422	17 722 676	57	31 317 422	100	32 326 950	85.3	19 057 747	59.0
Departmental agencies and accounts	192 071	96 294	50	192 071	100	200 752	0.5	100 645	50.1
Foreign governments and international organisations	125 026	76	0	120 431	96	131 906	0.3	66	0.1
Non-profit institutions	126 746	75 174	59	136 902	108	75 097	0.2	46 760	62.3
Households	1 257 481	1 257 481	100	1 270 879	101	1 317 456	3.5	1 318 409	100.1
Payments for capital assets	**1 075 055**	**252 145**	**23**	**614 007**	**57**	**388 569**	**1.0**	**213 688**	**55.0**
Buildings and other fixed structures	1 062 147	248 316	23	602 675	57	377 338	1.0	208 554	55.3
Machinery and equipment	12 473	3 829	31	11 332	91	11 057	0.0	5 134	46.4
Software and other intangible assets	435	–	–	–	–	174	0.0	–	–
Payments for financial assets	**1 054**	**1 054**	**100**	**3 564**	**338**	**1 164**	**0.0**	**1 592**	**136.8**
Total	**38 258 273**	**21 014 113**	**55**	**37 515 261**	**98**	**37 916 828**	**100.0**	**22 086 010**	**58.2**

Expenditure trends

Total expenditure in 2025/26 was R37.5 billion, 98 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R21 billion, 55 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R22.1 billion, 58.2 per cent of the adjusted appropriation of R37.9 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R1.1 billion, 5.1 per cent. This was mainly due to increased spending through the *education infrastructure grant* for the implementation of backlogged infrastructure projects and through the *early childhood development grant* for the expansion of the subsidy programme to an estimated 110 000 additional children.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**15 418**	**8 841**	**57.3**	**17 382**	**112.7**	**6 317**	**26 518**	**100.0**	**12 826**	**48.4**
Sales of goods and services produced by the department	3 750	1 858	49.5	3 819	101.8	3 808	3 813	14.4	1 742	45.7
Sales of scrap, waste, arms and other used current goods	9	–	–	–	–	9	30	0.1	24	80.0
Interest, dividends and rent on land	7 000	4 836	69.1	7 649	109.3	–	125	0.5	61	48.8
Sales of capital assets	250	202	80.8	250	100.0	–	–	–	2	–
Transactions in financial assets and liabilities	4 409	1 945	44.1	5 664	128.5	2 500	22 550	85.0	10 997	48.8
Total	**15 418**	**8 841**	**57.3**	**17 382**	**112.7**	**6 317**	**26 518**	**100.0**	**12 826**	**48.4**

Revenue trends

Mid-year revenue in 2025/26 was R8.8 million, 57.3 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R12.8 million, 48.4 per cent of the adjusted estimate of R26.5 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R4 million, 45.1 per cent. This was mainly due to interest earned on funds transferred to implementing agents.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**–**	**–**	**90**	**–**	**–**	**–**	**–**	**90**	**90**
Employee social benefits	–	–	90	–	–	–	–	90	90
Curriculum Policy, Support and Monitoring									
Foreign governments and international organisations									
Current	**104 019**	**–**	**572**	**–**	**–**	**–**	**–**	**572**	**104 591**
United Nations Children's Fund	104 019	–	(104 019)	–	–	–	–	(104 019)	–
African Curriculum Association	–	–	10	–	–	–	–	10	10
United Nations Office for Project Services	–	–	104 581	–	–	–	–	104 581	104 581

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Households									
Social benefits									
Current	**–**	**–**	**148**	**–**	**–**	**–**	**–**	**148**	**148**
Employee social benefits	–	–	148	–	–	–	–	148	148
Teachers, Education Human Resources and Institutional Development									
Households									
Social benefits									
Current	**–**	**–**	**1 112**	**–**	**–**	**–**	**–**	**1 112**	**1 112**
Employee social benefits	–	–	1 112	–	–	–	–	1 112	1 112
Planning, Information and Assessment									
Provinces and municipalities									
Provinces									
Provincial Revenue Funds									
Capital	**16 257 401**	**343 121**	**–**	**–**	**–**	**(735 000)**	**–**	**(391 879)**	**15 865 522**
Education infrastructure grant	16 257 401	343 121	–	–	–	(735 000)	–	(391 879)	15 865 522
Non-profit institutions									
Current	**70 000**	**–**	**5 000**	**–**	**–**	**–**	**–**	**5 000**	**75 000**
National Education Collaboration Trust	70 000	–	5 000	–	–	–	–	5 000	75 000
Households									
Social benefits									
Current	**–**	**–**	**474**	**–**	**–**	**–**	**–**	**474**	**474**
Employee social benefits	–	–	474	–	–	–	–	474	474
Educational Enrichment Services									
Households									
Social benefits									
Current	**–**	**–**	**172**	**–**	**–**	**–**	**–**	**172**	**172**
Employee social benefits	–	–	172	–	–	–	–	172	172

Summary of changes to conditional grants: Provinces

	2026/27									
			Adjustments appropriation							
R thousand	Appropriation	Special appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Planning, Information and Assessment	**16 257 401**	**–**	**343 121**	**–**	**–**	**–**	**(735 000)**	**–**	**(391 879)**	**15 865 522**
Education infrastructure grant	16 257 401	–	343 121	–	–	–	(735 000)	–	(391 879)	15 865 522

Vote 17

Higher Education

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**121 571 333**	**(175 830)**	**150**	**121 395 653**
of which:				
Current payments	14 095 519	(75 934)	–	14 019 585
Transfers and subsidies	107 226 384	(99 896)	–	107 126 488
Payments for capital assets	249 430	–	150	249 580
Direct charge against the National Revenue Fund	**27 657 285**	**(286 792)**	**–**	**27 370 493**
Executive authority	Minister of Higher Education			
Accounting officer	Director-General of Higher Education			
Website	www.dhet.gov.za			

Vote purpose

Develop and support a quality higher and vocational education sector. Promote access to higher education, vocational education and skills development training opportunities.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)[1]	Changed target for 2026/27
Number of students enrolled in higher education institutions per year	University Education	Skills for the economy	1 152 418	1 149 488	–
Number of eligible university students obtaining financial aid from the National Student Financial Aid Scheme per year	University Education		485 519	586 575	483 747[2]
Number of enrolments in TVET colleges per year	Technical and Vocational Education and Training		520 000	476 026	650 000[2]
Number of qualifying students in TVET colleges receiving financial assistance per year	Technical and Vocational Education and Training		258 684	254 434	266 063[2]
Number of learners entering artisanal programmes per year	Skills Development		37 809	1 998	–
Number of artisans found competent per year	Skills Development		22 000	1 741	–
Number of learners or students placed in work-based learning opportunities programmes per year	Skills Development		91 800	15 933	–
Number of enrolments in CET colleges per year	Community Education and Training		147 163	56 133	157 164[2]
Number of lecturers trained per year	Community Education and Training		1 000	1 000	–

1. Achievements for the first half of the year are unaudited.

2. Target changed to align with the department's 2026/27 annual performance plan, which was finalised after the publication of the 2026 ENE.

Progress

Mid-year achievements on targets for the number of learners entering artisanal programmes, the number of competent artisans and the number of work-based learning opportunities created are in line with annual trends and are expected to increase significantly in the second half of the year. This is because reporting by sector education and training authorities improves in line with the availability of finalised data.

Progress on the targeted number of enrolments at community education and training colleges was slow by mid-year due to delays in the submission and validation of performance information by colleges in Gauteng and KwaZulu-Natal. This target is expected to be met by the end of the year when all enrolment information has been received and validated.

Adjusted estimates

Programme	**2026/27**								
		Adjustments appropriation							
R thousand	**Appropriation**	**Expenditure announced in the budget**	**Unforeseeable/ Unavoidable**	**Virements and shifts**	**Rollovers**	**Declared unspent funds**	**Other adjustments[1]**	**Total adjustments appropriation**	**Adjusted appropriation**
Administration	682 443	26 718	–	137 828	–	–	–	164 546	846 989
Planning, Policy and Strategy	2 348 793	–	–	(9 138)	–	(306 000)	–	(315 138)	2 033 655
University Education	100 152 442	–	–	(12 474)	–	–	–	(12 474)	100 139 968
Technical and Vocational Education and Training	14 718 360	98 648	–	(84 353)	–	–	–	14 295	14 732 655
Skills Development	365 563	–	–	(1 064)	–	–	–	(1 064)	364 499
Community Education and Training	3 303 732	4 954	–	(30 799)	–	–	–	(25 845)	3 277 887
Subtotal	**121 571 333**	**130 320**	**–**	**–**	**–**	**(306 000)**	**–**	**(175 680)**	**121 395 653**
Direct charge against the National Revenue Fund	**27 657 285**	**–**	**–**	**–**	**–**	**–**	**(286 792)**	**(286 792)**	**27 370 493**
Sector education and training authorities	22 125 829	–	–	–	–	–	(229 434)	(229 434)	21 896 395
National Skills Fund	5 531 456	–	–	–	–	–	(57 358)	(57 358)	5 474 098
Total	**149 228 618**	**130 320**	**–**	**–**	**–**	**(306 000)**	**(286 792)**	**(462 472)**	**148 766 146**

Adjusted estimates (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Current payments	**14 095 519**	**–**	**–**	**(75 934)**	**–**	**–**	**–**	**(75 934)**	**14 019 585**
Compensation of employees	13 309 755	–	–	(242 718)	–	–	–	(242 718)	13 067 037
Goods and services	785 764	–	–	166 784	–	–	–	166 784	952 548
Transfers and subsidies	**134 883 669**	**130 320**	**–**	**75 784**	**–**	**(306 000)**	**(286 792)**	**(386 688)**	**134 496 981**
Departmental agencies and accounts	78 935 863	–	–	12	–	–	(286 792)	(286 780)	78 649 083
Higher education institutions	55 624 564	–	–	–	–	(306 000)	–	(306 000)	55 318 564
Foreign governments and international organisations	4 152	–	–	–	–	–	–	–	4 152
Non-profit institutions	319 090	–	–	4 200	–	–	–	4 200	323 290
Households	–	130 320	–	71 572	–	–	–	201 892	201 892
Payments for capital assets	**249 430**	**–**	**–**	**150**	**–**	**–**	**–**	**150**	**249 580**
Buildings and other fixed structures	217 199	–	–	(9 924)	–	–	–	(9 924)	207 275
Machinery and equipment	24 882	–	–	4 901	–	–	–	4 901	29 783
Software and other intangible assets	7 349	–	–	5 173	–	–	–	5 173	12 522
Total	**149 228 618**	**130 320**	**–**	**–**	**–**	**(306 000)**	**(286 792)**	**(462 472)**	**148 766 146**

1. Other adjustments include self-financing expenditure, funds shifted between votes, funds shifted within a vote following a function shift, the use of funds in emergency situations, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	57 364	–	15 515	–	–	–	–	15 515	72 879
Department Management	49 169	–	(1 179)	–	–	–	–	(1 179)	47 990
Corporate Management Services	332 737	–	(7 836)	–	–	–	–	(7 836)	324 901
Office of the Chief Financial Officer	129 207	–	(2 924)	–	26 718	–	–	23 794	153 001
Internal Audit	15 188	–	(656)	–	–	–	–	(656)	14 532
Office Accommodation	98 778	–	134 908	–	–	–	–	134 908	233 686
Total	**682 443**	**–**	**137 828**	**–**	**26 718**	**–**	**–**	**164 546**	**846 989**

Programme 1: Administration (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**666 989**	**–**	**139 254**	**–**	**–**	**–**	**–**	**139 254**	**806 243**
Compensation of employees	379 495	–	(26 815)	–	–	–	–	(26 815)	352 680
Goods and services	287 494	–	166 069	–	–	–	–	166 069	453 563
Transfers and subsidies	**–**	**–**	**3 602**	**–**	**26 718**	**–**	**–**	**30 320**	**30 320**
Departmental agencies and accounts	–	–	12	–	–	–	–	12	12
Households	–	–	3 590	–	26 718	–	–	30 308	30 308
Payments for capital assets	**15 454**	**–**	**(5 028)**	**–**	**–**	**–**	**–**	**(5 028)**	**10 426**
Machinery and equipment	8 702	–	1 501	–	–	–	–	1 501	10 203
Software and other intangible assets	6 752	–	(6 529)	–	–	–	–	(6 529)	223
Total	**682 443**	**–**	**137 828**	**–**	**26 718**	**–**	**–**	**164 546**	**846 989**

Programme 2: Planning, Policy and Strategy

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management: Planning, Policy and Strategy	5 951	–	(9)	–	–	–	–	(9)	5 942
Human Resource Development Council of South Africa	14 840	–	(678)	–	–	–	–	(678)	14 162
Policy, Planning, Monitoring and Evaluation	2 062 591	–	(12 799)	–	–	(306 000)	–	(318 799)	1 743 792
International Relations	24 756	–	(990)	–	–	–	–	(990)	23 766
Legal and Legislative Services	27 523	–	(315)	–	–	–	–	(315)	27 208
Social Inclusion and Quality	213 132	–	5 653	–	–	–	–	5 653	218 785
Total	**2 348 793**	**–**	**(9 138)**	**–**	**–**	**(306 000)**	**–**	**(315 138)**	**2 033 655**

Programme 2: Planning, Policy and Strategy (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**196 862**	**–**	**(12 212)**	**–**	**–**	**–**	**–**	**(12 212)**	**184 650**
Compensation of employees	151 492	–	(9 678)	–	–	–	–	(9 678)	141 814
Goods and services	45 370	–	(2 534)	–	–	–	–	(2 534)	42 836
Transfers and subsidies	**1 930 889**	**–**	**1 155**	**–**	**–**	**(306 000)**	**–**	**(304 845)**	**1 626 044**
Departmental agencies and accounts	101 246	–	–	–	–	–	–	–	101 246
Higher education institutions	1 794 576	–	–	–	–	(306 000)	–	(306 000)	1 488 576
Foreign governments and international organisations	4 152	–	–	–	–	–	–	–	4 152
Non-profit institutions	30 915	–	–	–	–	–	–	–	30 915
Households	–	–	1 155	–	–	–	–	1 155	1 155
Payments for capital assets	**221 042**	**–**	**1 919**	**–**	**–**	**–**	**–**	**1 919**	**222 961**
Buildings and other fixed structures	217 199	–	(9 924)	–	–	–	–	(9 924)	207 275
Machinery and equipment	3 346	–	311	–	–	–	–	311	3 657
Software and other intangible assets	497	–	11 532	–	–	–	–	11 532	12 029
Total	**2 348 793**	**–**	**(9 138)**	**–**	**–**	**(306 000)**	**–**	**(315 138)**	**2 033 655**

Programme 3: University Education

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management: University Education	6 036	–	(337)	–	–	–	–	(337)	5 699
University Planning and Institutional Funding	22 383	–	(2 616)	–	–	–	–	(2 616)	19 767
Institutional Governance and Management Support	51 058 319	–	(2 234)	–	–	–	–	(2 234)	51 056 085
Higher Education Policy Development and Research	16 413	–	(2 352)	–	–	–	–	(2 352)	14 061
Teaching, Learning and Research Development	40 860	–	(4 935)	–	–	–	–	(4 935)	35 925
University Subsidies	49 008 431	–	–	–	–	–	–	–	49 008 431
Total	**100 152 442**	**–**	**(12 474)**	**–**	**–**	**–**	**–**	**(12 474)**	**100 139 968**

Programme 3: University Education (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**111 780**	**–**	**(12 708)**	**–**	**–**	**–**	**–**	**(12 708)**	**99 072**
Compensation of employees	99 036	–	(12 656)	–	–	–	–	(12 656)	86 380
Goods and services	12 744	–	(52)	–	–	–	–	(52)	12 692
Transfers and subsidies	**100 039 228**	**–**	**74**	**–**	**–**	**–**	**–**	**74**	**100 039 302**
Departmental agencies and accounts	50 985 520	–	–	–	–	–	–	–	50 985 520
Higher education institutions	49 008 431	–	–	–	–	–	–	–	49 008 431
Non-profit institutions	45 277	–	–	–	–	–	–	–	45 277
Households	–	–	74	–	–	–	–	74	74
Payments for capital assets	**1 434**	**–**	**160**	**–**	**–**	**–**	**–**	**160**	**1 594**
Machinery and equipment	1 434	–	160	–	–	–	–	160	1 594
Total	**100 152 442**	**–**	**(12 474)**	**–**	**–**	**–**	**–**	**(12 474)**	**100 139 968**

Programme 4: Technical and Vocational Education and Training

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management: Technical and Vocational Education and Training	5 036	–	825	–	–	–	–	825	5 861
Technical and Vocational Education and Training System Planning and Institutional Support	13 666 960	–	(163 787)	–	98 648	–	–	(65 139)	13 601 821
Programmes and Qualifications	29 608	–	(1 391)	–	–	–	–	(1 391)	28 217
National Examinations and Assessment	745 487	–	80 416	–	–	–	–	80 416	825 903
Technical and Vocational Education and Training Financial Planning	21 236	–	(1 565)	–	–	–	–	(1 565)	19 671
Regional Offices	250 033	–	1 149	–	–	–	–	1 149	251 182
Total	**14 718 360**	**–**	**(84 353)**	**–**	**98 648**	**–**	**–**	**14 295**	**14 732 655**

Programme 4: Technical and Vocational Education and Training (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**9 866 148**	**–**	**(141 276)**	**–**	**–**	**–**	**–**	**(141 276)**	**9 724 872**
Compensation of employees	9 454 653	–	(139 881)	–	–	–	–	(139 881)	9 314 772
Goods and services	411 495	–	(1 395)	–	–	–	–	(1 395)	410 100
Transfers and subsidies	**4 842 366**	**–**	**55 528**	**–**	**98 648**	**–**	**–**	**154 176**	**4 996 542**
Departmental agencies and accounts	20 809	–	–	–	–	–	–	–	20 809
Higher education institutions	4 821 557	–	–	–	–	–	–	–	4 821 557
Households	–	–	55 528	–	98 648	–	–	154 176	154 176
Payments for capital assets	**9 846**	**–**	**1 395**	**–**	**–**	**–**	**–**	**1 395**	**11 241**
Machinery and equipment	9 746	–	1 245	–	–	–	–	1 245	10 991
Software and other intangible assets	100	–	150	–	–	–	–	150	250
Total	**14 718 360**	**–**	**(84 353)**	**–**	**98 648**	**–**	**–**	**14 295**	**14 732 655**

Programme 5: Skills Development

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management: Skills Development	9 850	–	(911)	–	–	–	–	(911)	8 939
Sector Education and Training Authority Coordination	185 685	–	(408)	–	–	–	–	(408)	185 277
National Skills Authority Secretariat	20 609	–	–	–	–	–	–	–	20 609
Quality Development and Promotion	32 535	–	–	–	–	–	–	–	32 535
National Artisan Development	116 884	–	255	–	–	–	–	255	117 139
Total	**365 563**	**–**	**(1 064)**	**–**	**–**	**–**	**–**	**(1 064)**	**364 499**
Economic classification									
Current payments	**194 757**	**–**	**(7 969)**	**–**	**–**	**–**	**–**	**(7 969)**	**186 788**
Compensation of employees	172 335	–	(6 523)	–	–	–	–	(6 523)	165 812
Goods and services	22 422	–	(1 446)	–	–	–	–	(1 446)	20 976
Transfers and subsidies	**169 927**	**–**	**5 459**	**–**	**–**	**–**	**–**	**5 459**	**175 386**
Departmental agencies and accounts	169 927	–	–	–	–	–	–	–	169 927
Households	–	–	5 459	–	–	–	–	5 459	5 459
Payments for capital assets	**879**	**–**	**1 446**	**–**	**–**	**–**	**–**	**1 446**	**2 325**
Machinery and equipment	879	–	1 446	–	–	–	–	1 446	2 325
Total	**365 563**	**–**	**(1 064)**	**–**	**–**	**–**	**–**	**(1 064)**	**364 499**

Programme 6: Community Education and Training

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management: Community Education and Training	5 288	–	(334)	–	–	–	–	(334)	4 954
Community Education and Training System Planning, Institutional Development and Support	3 029 162	–	(37 736)	–	4 954	–	–	(32 782)	2 996 380
Community Education and Training Colleges Financial Planning and Management	252 398	–	4 200	–	–	–	–	4 200	256 598
Education, Training and Development Assessment	16 884	–	3 071	–	–	–	–	3 071	19 955
Total	**3 303 732**	**–**	**(30 799)**	**–**	**4 954**	**–**	**–**	**(25 845)**	**3 277 887**
Economic classification									
Current payments	**3 058 983**	**–**	**(41 023)**	**–**	**–**	**–**	**–**	**(41 023)**	**3 017 960**
Compensation of employees	3 052 744	–	(47 165)	–	–	–	–	(47 165)	3 005 579
Goods and services	6 239	–	6 142	–	–	–	–	6 142	12 381
Transfers and subsidies	**243 974**	**–**	**9 966**	**–**	**4 954**	**–**	**–**	**14 920**	**258 894**
Departmental agencies and accounts	1 076	–	–	–	–	–	–	–	1 076
Non-profit institutions	242 898	–	4 200	–	–	–	–	4 200	247 098
Households	–	–	5 766	–	4 954	–	–	10 720	10 720
Payments for capital assets	**775**	**–**	**258**	**–**	**–**	**–**	**–**	**258**	**1 033**
Machinery and equipment	775	–	238	–	–	–	–	238	1 013
Software and other intangible assets	–	–	20	–	–	–	–	20	20
Total	**3 303 732**	**–**	**(30 799)**	**–**	**4 954**	**–**	**–**	**(25 845)**	**3 277 887**

Direct charge against the National Revenue Fund

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Sector education and training authorities	22 125 829	–	–	–	–	–	(229 434)	(229 434)	21 896 395
National Skills Fund	5 531 456	–	–	–	–	–	(57 358)	(57 358)	5 474 098
Total	**27 657 285**	**–**	**–**	**–**	**–**	**–**	**(286 792)**	**(286 792)**	**27 370 493**
Economic classification									
Transfers and subsidies	**27 657 285**	**–**	**–**	**–**	**–**	**–**	**(286 792)**	**(286 792)**	**27 370 493**
Departmental agencies and accounts	27 657 285	–	–	–	–	–	(286 792)	(286 792)	27 370 493
Total	**27 657 285**	**–**	**–**	**–**	**–**	**–**	**(286 792)**	**(286 792)**	**27 370 493**

Details of adjustments to the 2026 ENE

Appropriation of funds for expenditure already announced by the minister during the tabling of the annual budget – R130.3 million.

Programme 1: Administration

An additional R26.7 million is allocated to fund the early retirement and voluntary exit programmes.

Programme 4: Technical and Vocational Education and Training

An additional R98.6 million is allocated to fund the early retirement and voluntary exit programmes.

Programme 6: Community Education and Training

An additional R4.9 million is allocated to fund the early retirement and voluntary exit programmes.

Virements and shifts within the vote

Programmes

1. Administration
2. Planning, Policy and Strategy
3. University Education
4. Technical and Vocational Education and Training
5. Skills Development
6. Community Education and Training

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(33 864)**	**Programme 1**		**33 864**
Machinery and equipment	ICT equipment	(149)	Goods and services	Venues and facilities	149
	ICT equipment	(171)		Travel and subsistence	171
	Transport equipment	(200)		Operating leases	200
Compensation of employees	Vacant posts	(12)	Departmental agencies and accounts	Claims against the state	12
	Vacant posts	(4 375)	Goods and services	Computer services	4 375
	Vacant posts	(12 663)		Travel and subsistence	12 663
	Vacant posts	(5 992)		Operating leases and payments	5 992
	Vacant posts	(183)		Travel and subsistence	183
	Vacant posts	(1 137)	Households	Employee social benefits	1 137
	Vacant posts	(248)		Employee social benefits	248
	Vacant posts	(521)		Employee social benefits	521
	Vacant posts	(1 684)		Employee social benefits	1 684
Software and other intangible assets	Software licences	(3 158)	Goods and services	Computer services	3 158
	Software licences	(1 500)		Consultants, and travel and subsistence	1 500
	Software licences	(196)	Machinery and equipment	ICT equipment	196
	Software licences	(1 675)		ICT equipment	1 675
Shifts within the programme as a percentage of the programme budget		5%			
Virements to other programmes as a percentage of the programme budget		**0%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 2		**(22 413)**	**Programme 1**		**9 924**
Buildings and other fixed structures	Community education and training college infrastructure[1]	(9 924)	Goods and services	Operating leases and payments[1]	9 924
			Programme 2		**12 489**
Goods and services	Travel and subsistence	(4)	Machinery and equipment	ICT equipment	4
	Advertising; catering; computer services; consultants; consumables; stationery, printing and office supplies; travel and subsistence; venues and facilities	(1 718)	Software and other intangible assets	Software licences	1 718
	Computer services	(404)		Software licences	404
	Agency and support/ outsourced services	(90)	Machinery and equipment	ICT equipment	90
	Computer services	(328)		ICT equipment	328
Machinery and equipment	ICT equipment	(10)	Goods and services	Computer services	10
	ICT equipment	(257)	Software and other intangible assets	Software licences	257
Compensation of employees	Vacant posts	(8 523)		Software licences	8 523
	Vacant posts	(1 155)	Households	Employee social benefits	1 155
Shifts within the programme as a percentage of the programme budget		0.5%			
Virements to other programmes as a percentage of the programme budget		**0.4%**			
Programme 3		**(12 998)**	**Programme 1**		**337**
Goods and services	Travel and subsistence	(337)	Goods and services	Operating leases and payments	337
			Programme 3		**105**
	Travel and subsistence	(75)	Machinery and equipment	ICT equipment	75
Machinery and equipment	ICT equipment	(30)	Goods and services	Operating payments	30
			Programme 1		**12 137**
Compensation of employees	Vacant posts	(12 137)	Goods and services	Operating leases and payments	12 137
			Programme 3		**419**
	Vacant posts	(8)	Goods and services	Operating payments	8
	Vacant posts	(222)		Consultants	222
	Vacant posts	(74)	Households	Employee social benefits	74
	Vacant posts	(115)	Machinery and equipment	ICT equipment	115
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 4		**(132 517)**	**Programme 1**		**250**
Goods and services	Training and development	(250)	Goods and services	Operating leases and payments	250
			Programme 4		**1 298**
	Training and development	(10)	Machinery and equipment	ICT equipment	10
	Venues and facilities	(1 138)		ICT equipment	1 138
	Venues and facilities	(150)	Software and other intangible assets	Software licences	150
			Programme 1		**75 191**
Compensation of employees	Vacant posts	(75 191)	Goods and services	Operating leases and payments	75 191
			Programme 4		**55 778**
	Vacant posts	(153)	Goods and services	Travel and subsistence	153
	Vacant posts	(54 783)	Households	Employee social benefits	54 783
	Vacant posts	(10)		Employee social benefits	10
	Vacant posts	(735)		Employee social benefits	735
	Vacant posts	(97)	Machinery and equipment	ICT equipment	97
Shifts within the programme as a percentage of the programme budget		0.4%			
Virements to other programmes as a percentage of the programme budget		**0.5%**			
Programme 5		**(7 969)**	**Programme 1**		**400**
Goods and services	Travel and subsistence	(400)	Goods and services	Operating leases and payments	400
			Programme 5		**1 046**
	Travel and subsistence	(500)	Machinery and equipment	ICT equipment	500
	Travel and subsistence	(491)		ICT equipment	491
	Catering, minor assets	(55)		ICT equipment	55
			Programme 1		**664**
Compensation of employees	Vacant posts	(664)	Goods and services	Operating leases and payments	664
			Programme 5		**5 859**
	Vacant posts	(5 204)	Households	Employee social benefits	5 204
	Vacant posts	(255)		Employee social benefits	255
	Vacant posts	(400)	Machinery and equipment	ICT equipment	400
Shifts within the programme as a percentage of the programme budget		1.9%			
Virements to other programmes as a percentage of the programme budget		**0.3%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 6		**(45 264)**	**Programme 1**		**30 013**
Compensation of employees	Vacant posts	(30 013)	Goods and services	Operating leases and payments	30 013
			Programme 2		**786**
	Vacant posts	(786)	Software and other intangible assets	Software licences	786
			Programme 6		**14 465**
	Vacant posts	(3 231)	Goods and services	Consultants	3 231
	Vacant posts	(1 010)		Catering, and venues and facilities	1 010
	Vacant posts	(5 766)	Households	Employee social benefits	5 766
	Vacant posts	(119)	Machinery and equipment	ICT equipment	119
	Vacant posts	(12)		ICT equipment	12
	Vacant posts	(4 200)	Non-profit institutions	Financial management system for community education and training colleges[1]	4 200
Goods and services	Travel and subsistence	(107)	Machinery and equipment	ICT equipment	107
	Travel and subsistence	(20)	Software and other intangible assets	Software licences	20
Shifts within the programme as a percentage of the programme budget		0.4%			
Virements to other programmes as a percentage of the programme budget		**0.9%**			
Total		**(255 025)**			**255 025**

1. National Treasury approval has been obtained.

Declared unspent funds – R306 million

Student housing infrastructure programme

An amount of R306 million was declared as unspent funds from the student housing infrastructure programme as the department was unable to demonstrate its ability to spend the funds.

Direct charges against the National Revenue Fund – R286.8 million

Skills development Levy

The skills development levy was reduced by R286.8 million, in line with revised projected revenue for 2026/27.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	653 875	284 246	43.5	646 186	98.8	846 989	0.6	389 174	45.9
Planning, Policy and Strategy	2 313 161	648 585	28.0	2 277 419	98.5	2 033 655	1.4	451 635	22.2
University Education	96 011 772	55 933 961	58.3	95 991 120	100.0	100 139 968	67.3	73 876 216	73.8
Technical and Vocational Education and Training	13 845 662	6 769 399	48.9	13 911 583	100.5	14 732 655	9.9	6 964 477	47.3
Skills Development	346 293	152 401	44.0	370 927	107.1	364 499	0.2	156 407	42.9
Community Education and Training	3 270 944	1 614 080	49.3	3 146 493	96.2	3 277 887	2.2	1 605 474	49.0
Subtotal	**116 441 707**	**65 402 672**	**56.2**	**116 343 728**	**99.9**	**121 395 653**	**81.6**	**83 443 383**	**68.7**
Direct charge against the National Revenue Fund	**25 978 559**	**12 494 483**	**48.1**	**25 575 718**	**98.4**	**27 370 493**	**18.4**	**13 246 959**	**48.4**
Sector education and training authorities	20 782 847	9 995 586	48.1	20 460 574	98.4	21 896 395	14.7	10 597 567	48.4
National Skills Fund	5 195 712	2 498 897	48.1	5 115 144	98.4	5 474 098	3.7	2 649 392	48.4
Total	**142 420 266**	**77 897 155**	**54.7**	**141 919 446**	**99.6**	**148 766 146**	**100.0**	**96 690 342**	**65.0**
Economic classification									–
Current payments	**13 313 294**	**6 355 952**	**47.7**	**13 170 458**	**98.9**	**14 019 585**	**9.4**	**6 535 889**	**46.6**
Compensation of employees	12 524 129	6 022 913	48.1	12 142 819	97.0	13 067 037	8.8	6 093 500	46.6
Goods and services	789 165	333 039	42.2	1 027 639	130.2	952 548	0.6	442 389	46.4
Transfers and subsidies	**128 665 385**	**71 522 593**	**55.6**	**128 690 247**	**100.0**	**134 496 981**	**90.4**	**90 142 642**	**67.0**
Departmental agencies and accounts	75 117 887	42 003 692	55.9	74 715 769	99.5	78 649 083	52.9	51 599 958	65.6
Higher education institutions	53 220 811	29 332 573	55.1	53 580 809	100.7	55 318 564	37.2	38 328 556	69.3
Foreign governments and international organisations	3 991	–	–	2 933	73.5	4 152	0.0	–	–
Non-profit institutions	306 696	177 767	58.0	306 696	100.0	323 290	0.2	184 840	57.2
Households	16 000	8 561	53.5	84 040	525.3	201 892	0.1	29 288	14.5
Payments for capital assets	**441 587**	**18 610**	**4.2**	**55 226**	**12.5**	**249 580**	**0.2**	**11 811**	**4.7**
Buildings and other fixed structures	400 000	15 216	3.8	34 533	8.6	207 275	0.1	1 723	0.8
Machinery and equipment	36 831	3 394	9.2	10 884	29.6	29 783	0.0	9 667	32.5
Software and other intangible assets	4 756	–	–	9 809	206.2	12 522	0.0	421	3.4
Payments for financial assets	**–**	**–**	**–**	**3 515**	**–**	**–**	**–**	**–**	**–**
Total	**142 420 266**	**77 897 155**	**54.7**	**141 919 446**	**99.6**	**148 766 146**	**100.0**	**96 690 342**	**65.0**

Expenditure trends

Total expenditure in 2025/26 was R141.9 billion, 99.6 per cent of the adjusted appropriation. Expenditure in the first half of 2025/26 was R77.9 billion, 54.7 per cent of the adjusted appropriation, whereas mid-year expenditure in 2026/27 was R96.7 billion, 65 per cent of the adjusted appropriation of R148.8 billion for the year. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R18.8 billion, 19.4 per cent. This was mainly due to a transfer payment to the National Student Financial Aid Scheme that was made earlier than anticipated to meet its cashflow needs.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**18 373**	**8 636**	**47.0**	**142 703**	**776.7**	**19 292**	**19 630**	**100.0**	**11 197**	**57.0**
Sales of goods and services produced by the department	12 389	6 846	55.3	13 689	110.5	12 920	12 998	66.2	7 026	54.1
Sales of scrap, waste, arms and other used current goods	5	–	–	–	–	6	6	0.0	–	–
Interest, dividends and rent on land	1 493	245	16.4	658	44.1	1 656	1 656	8.4	1 164	70.3
Sales of capital assets	–	–	–	1	–	–	260	1.3	236	90.8
Transactions in financial assets and liabilities	4 486	1 545	34.4	128 355	2 861.2	4 710	4 710	24.0	2 771	58.8
Total	**18 373**	**8 636**	**47.0**	**142 703**	**776.7**	**19 292**	**19 630**	**100.0**	**11 197**	**57.0**

Revenue trends

Mid-year revenue in 2025/26 was R8.6 million, 47 per cent of the adjusted estimate, whereas revenue in the first half of 2026/27 was R11.2 million, 57 per cent of the adjusted estimate of R19.6 million for the year. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R2.6 million, 22.9 per cent. This was mainly due to an increase in interest income.

Summary of changes to transfers and subsidies per programme

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**–**	**–**	**–**	**12**	**–**	**–**	**–**	**12**	**12**
Employee social benefits	–	–	–	12	–	–	–	12	12
Households									
Social benefits									
Current	**–**	**26 718**	**–**	**3 590**	**–**	**–**	**–**	**30 308**	**30 308**
Employee social benefits	–	26 718	–	3 590	–	–	–	30 308	30 308
Planning, Policy and Strategy									
Higher education institutions									
Capital	**1 082 573**	**–**	**–**	**–**	**–**	**(306 000)**	**–**	**(306 000)**	**776 573**
University Infrastructure and Efficiency Grant	1 082 573	–	–	–	–	(306 000)	–	(306 000)	776 573

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Households									
Social benefits									
Current	**–**	**–**	**–**	**1 155**	**–**	**–**	**–**	**1 155**	**1 155**
Employee social benefits	–	–	–	1 155	–	–	–	1 155	1 155
University Education									
Households									
Social benefits									
Current	**–**	**–**	**–**	**74**	**–**	**–**	**–**	**74**	**74**
Employee social benefits	–	–	–	74	–	–	–	74	74
Technical and Vocational Education and Training									
Households									
Social benefits									
Current	**–**	**98 648**	**–**	**54 522**	**–**	**–**	**–**	**153 170**	**153 170**
Employee social benefits	–	98 648	–	54 522	–	–	–	153 170	153 170
Households									
Other transfers to households									
Current	**–**	**–**	**–**	**1 006**	**–**	**–**	**–**	**1 006**	**1 006**
Employee social benefits	–	–	–	1 006	–	–	–	1 006	1 006
Skills Development									
Households									
Social benefits									
Current	**–**	**–**	**–**	**5 459**	**–**	**–**	**–**	**5 459**	**5 459**
Employee social benefits	–	–	–	5 459	–	–	–	5 459	5 459
Community Education and Training									
Non-profit institutions									
Current	**242 898**	**–**	**–**	**4 200**	**–**	**–**	**–**	**4 200**	**247 098**
Community education and training colleges	242 898	–	–	4 200	–	–	–	4 200	247 098
Households									
Social benefits									
Current	**–**	**4 954**	**–**	**4 046**	**–**	**–**	**–**	**9 000**	**9 000**
Employee social benefits	–	4 954	–	4 046	–	–	–	9 000	9 000
Households									
Other transfers to households									
Current	**–**	**–**	**–**	**1 720**	**–**	**–**	**–**	**1 720**	**1 720**
Employee social benefits	–	–	–	1 720	–	–	–	1 720	1 720

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	**Appropriation**	**Expenditure announced in the budget**	**Unforeseeable/ Unavoidable**	**Virements and shifts**	**Rollovers**	**Declared unspent funds**	**Other adjustments**	**Total adjustments appropriation**	**Adjusted appropriation**
Direct charge against the National Revenue Fund									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**27 657 285**	**–**	**–**	**–**	**–**	**–**	**(286 792)**	**(286 792)**	**27 370 493**
Sector education and training authorities	22 125 829	–	–	–	–	–	(229 434)	(229 434)	21 896 395
National Skills Fund	5 531 456	–	–	–	–	–	(57 358)	(57 358)	5 474 098

Vote 18

Health

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**66 910 191**	**(34 297)**	**609 646**	**67 485 540**
of which:				
Current payments	2 432 117	(34 297)	–	2 397 820
Transfers and subsidies	62 702 721	–	492 980	63 195 701
Payments for capital assets	1 775 353	–	116 666	1 892 019
Executive authority	Minister of Health			
Accounting officer	Director-General of Health			
Website	www.health.gov.za			

Vote purpose

Lead and coordinate health services to promote the health of all people in South Africa through an accessible, caring and high-quality health system based on the primary health care approach.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Total number of clients remaining on antiretroviral treatment	HIV/AIDS, TB and Maternal, Child and Women's Health	Improved access to affordable and quality health care	6.2 million	5.7 million	–
Number of people started on TB treatment per year	HIV/AIDS, TB and Maternal, Child and Women's Health		204 705	70 247	–
Number of screenings conducted for clients aged 18 and older for diabetes per year	Primary Health Care		33 million	28.1 million	–
Number of screenings conducted for clients aged 18 and older for hypertension per year	Primary Health Care		34 million	27.7 million	–
Number of active patients receiving medicine through the central chronic medication dispensing and distribution programme per year	National Health Insurance		3.9 million	3 million	–
Number of public health facilities (clinics, hospitals, nursing colleges, emergency medical services base stations) maintained, repaired and/or refurbished per year	Hospital Systems		500	56	–
Number of primary health care facilities that qualify as ideal clinics per year	Primary Health Care		2 700	–[1]	–

1. Facilities undertake the status determination process and facility assessments in the first half of the year. This is followed by external and peer review assessments. The facility status is classified once these processes are concluded at the end of the year.

Progress

By mid-year, the total number of clients remaining on antiretroviral treatment was 5.7 million against the targeted 6.2 million. While innovations such as alternative medicine distribution models have improved efficiency, the slow uptake of 6-monthly medicine dispensing hinders retention on treatment. A national drive to trace and initiate treatment of those living with HIV is under way. This drive leverages community outreach programmes and intensified collaboration with non-profit organisations.

The performance for the number of screenings for hypertension and diabetes per year was high due to the early detection and prevention awareness drive that the department undertook with provinces.

A total of 3 million active patients received medicine through the central chronic medicines dispensing and distribution programme against the targeted 3.9 million. The department will strengthen efforts to re-enroll eligible patients and identify further opportunities for enrolling patients receiving antiretroviral treatment with care for comorbidity and non-communicable diseases.

A total of 56 facilities were maintained, repaired or refurbished by mid-year against the annual target of 500. Majority of this work is expected to be completed in the second half of 2026/27.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Expenditure announced in the budget	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	828 400	–	(61 400)	6 782	19 880	–	–	(34 738)	793 662
National Health Insurance	1 434 292	–	(7 300)	–	–	–	–	(7 300)	1 426 992
HIV/AIDS, TB and Maternal, Child and Women's Health	26 470 282	–	(6 000)	–	–	–	–	(6 000)	26 464 282
Primary Health Care	3 777 449	–	10 500	–	–	–	–	10 500	3 787 949
Hospital Systems	26 218 517	275 000	200	159 587	–	–	–	434 787	26 653 304
Health System Governance and Human Resources	8 181 251	–	64 000	–	114 100	–	–	178 100	8 359 351
Total	**66 910 191**	**275 000**	**–**	**166 369**	**133 980**	**–**	**–**	**575 349**	**67 485 540**
Economic classification									
Current payments	**2 432 117**	**–**	**(41 079)**	**6 782**	**–**	**–**	**–**	**(34 297)**	**2 397 820**
Compensation of employees	779 363	–	(47 800)	–	–	–	–	(47 800)	731 563
Goods and services	1 652 754	–	6 721	6 782	–	–	–	13 503	1 666 257
Transfers and subsidies	**62 702 721**	**275 000**	**84 000**	**–**	**133 980**	**–**	**–**	**492 980**	**63 195 701**
Provinces and municipalities	60 350 541	275 000	–	–	–	–	–	275 000	60 625 541
Departmental agencies and accounts	2 103 411	–	70 000	–	114 100	–	–	184 100	2 287 511
Foreign governments and international organisations	–	–	14 000	–	–	–	–	14 000	14 000
Non-profit institutions	235 818	–	–	–	–	–	–	–	235 818
Households	12 951	–	–	–	19 880	–	–	19 880	32 831
Payments for capital assets	**1 775 353**	**–**	**(42 921)**	**159 587**	**–**	**–**	**–**	**116 666**	**1 892 019**
Buildings and other fixed structures	1 615 011	–	(37 871)	159 587	–	–	–	121 716	1 736 727
Machinery and equipment	160 342	–	(5 050)	–	–	–	–	(5 050)	155 292
Total	**66 910 191**	**275 000**	**–**	**166 369**	**133 980**	**–**	**–**	**575 349**	**67 485 540**

1. Other adjustments include self-financing expenditure, funds shifted within a vote following a function shift, the use of funds in emergency situations, declared unspent funds, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Expenditure announced in the budget	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	43 955	–	2 000	–	–	–	–	2 000	45 955
Management	12 515	–	(1 000)	–	–	–	–	(1 000)	11 515
Corporate Services	411 091	–	62 500	6 782	19 880	–	–	89 162	500 253
Property Management	175 136	–	(62 000)	–	–	–	–	(62 000)	113 136
Financial Management	185 703	–	(62 900)	–	–	–	–	(62 900)	122 803
Total	**828 400**	**–**	**(61 400)**	**6 782**	**19 880**	**–**	**–**	**(34 738)**	**793 662**
Economic classification									
Current payments	**781 589**	**–**	**(61 650)**	**6 782**	**–**	**–**	**–**	**(54 868)**	**726 721**
Compensation of employees	319 917	–	(42 300)	–	–	–	–	(42 300)	277 617
Goods and services	461 672	–	(19 350)	6 782	–	–	–	(12 568)	449 104
Transfers and subsidies	**35 642**	**–**	**–**	**–**	**19 880**	**–**	**–**	**19 880**	**55 522**
Departmental agencies and accounts	2 899	–	–	–	–	–	–	–	2 899
Non-profit institutions	19 792	–	–	–	–	–	–	–	19 792
Households	12 951	–	–	–	19 880	–	–	19 880	32 831
Payments for capital assets	**11 169**	**–**	**250**	**–**	**–**	**–**	**–**	**250**	**11 419**
Machinery and equipment	11 169	–	250	–	–	–	–	250	11 419
Total	**828 400**	**–**	**(61 400)**	**6 782**	**19 880**	**–**	**–**	**(34 738)**	**793 662**

Programme 2: National Health Insurance

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Expenditure announced in the budget	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management	9 103	–	(300)	–	–	–	–	(300)	8 803
Health Products Procurement	35 496	–	–	–	–	–	–	–	35 496
Health Financing and National Health Insurance	1 380 157	–	(4 000)	–	–	–	–	(4 000)	1 376 157
Digital Health System	9 536	–	(3 000)	–	–	–	–	(3 000)	6 536
Total	**1 434 292**	**–**	**(7 300)**	**–**	**–**	**–**	**–**	**(7 300)**	**1 426 992**
Economic classification									
Current payments	**904 894**	**–**	**(1 300)**	**–**	**–**	**–**	**–**	**(1 300)**	**903 594**
Compensation of employees	114 511	–	(4 000)	–	–	–	–	(4 000)	110 511
Goods and services	790 383	–	2 700	–	–	–	–	2 700	793 083
Transfers and subsidies	**475 483**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**475 483**
Provinces and municipalities	475 483	–	–	–	–	–	–	–	475 483
Payments for capital assets	**53 915**	**–**	**(6 000)**	**–**	**–**	**–**	**–**	**(6 000)**	**47 915**
Machinery and equipment	53 915	–	(6 000)	–	–	–	–	(6 000)	47 915
Total	**1 434 292**	**–**	**(7 300)**	**–**	**–**	**–**	**–**	**(7 300)**	**1 426 992**

Programme 3: HIV/AIDS, TB and Maternal, Child and Women's Health

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Expenditure announced in the budget	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management	4 798	–	(500)	–	–	–	–	(500)	4 298
HIV, AIDS and STIs	26 384 973	–	–	–	–	–	–	–	26 384 973
Tuberculosis Management	32 750	–	(1 000)	–	–	–	–	(1 000)	31 750
Women's Maternal and Reproductive Health	17 424	–	(1 000)	–	–	–	–	(1 000)	16 424
Child, Youth and School Health	30 337	–	(3 500)	–	–	–	–	(3 500)	26 837
Total	**26 470 282**	**–**	**(6 000)**	**–**	**–**	**–**	**–**	**(6 000)**	**26 464 282**
Economic classification									
Current payments	**258 646**	**–**	**(6 000)**	**–**	**–**	**–**	**–**	**(6 000)**	**252 646**
Compensation of employees	95 766	–	(1 500)	–	–	–	–	(1 500)	94 266
Goods and services	162 880	–	(4 500)	–	–	–	–	(4 500)	158 380
Transfers and subsidies	**26 210 618**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**26 210 618**
Provinces and municipalities	25 998 245	–	–	–	–	–	–	–	25 998 245
Non-profit institutions	212 373	–	–	–	–	–	–	–	212 373
Payments for capital assets	**1 018**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 018**
Machinery and equipment	1 018	–	–	–	–	–	–	–	1 018
Total	**26 470 282**	**–**	**(6 000)**	**–**	**–**	**–**	**–**	**(6 000)**	**26 464 282**

Programme 4: Primary Health Care

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Expenditure announced in the budget	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management	5 253	–	(500)	–	–	–	–	(500)	4 753
District Health Services	3 571 072	–	–	–	–	–	–	–	3 571 072
Environmental Health and Communicable Diseases	89 150	–	11 000	–	–	–	–	11 000	100 150
Non-communicable Diseases	35 683	–	–	–	–	–	–	–	35 683
Health Promotion and Nutrition	76 291	–	–	–	–	–	–	–	76 291
Total	**3 777 449**	**–**	**10 500**	**–**	**–**	**–**	**–**	**10 500**	**3 787 949**

Programme 4: Primary Health Care (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Expenditure announced in the budget	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**221 508**	**–**	**(3 500)**	**–**	**–**	**–**	**–**	**(3 500)**	**218 008**
Compensation of employees	102 465	–	–	–	–	–	–	–	102 465
Goods and services	119 043	–	(3 500)	–	–	–	–	(3 500)	115 543
Transfers and subsidies	**3 554 605**	**–**	**14 000**	**–**	**–**	**–**	**–**	**14 000**	**3 568 605**
Provinces and municipalities	3 550 952	–	–	–	–	–	–	–	3 550 952
Foreign governments and international organisations	–	–	14 000	–	–	–	–	14 000	14 000
Non-profit institutions	3 653	–	–	–	–	–	–	–	3 653
Payments for capital assets	**1 336**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 336**
Machinery and equipment	1 336	–	–	–	–	–	–	–	1 336
Total	**3 777 449**	**–**	**10 500**	**–**	**–**	**–**	**–**	**10 500**	**3 787 949**

Programme 5: Hospital Systems

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Expenditure announced in the budget	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management	3 904	–	–	–	–	–	–	–	3 904
Health Facilities Infrastructure Management	9 487 460	275 000	700	159 587	–	–	–	435 287	9 922 747
Hospital Systems	16 712 819	–	–	–	–	–	–	–	16 712 819
Emergency Medical Services	14 334	–	(500)	–	–	–	–	(500)	13 834
Total	**26 218 517**	**275 000**	**200**	**159 587**	**–**	**–**	**–**	**434 787**	**26 653 304**
Economic classification									
Current payments	**98 207**	**–**	**37 371**	**–**	**–**	**–**	**–**	**37 371**	**135 578**
Compensation of employees	44 974	–	–	–	–	–	–	–	44 974
Goods and services	53 233	–	37 371	–	–	–	–	37 371	90 604
Transfers and subsidies	**24 416 876**	**275 000**	**–**	**–**	**–**	**–**	**–**	**275 000**	**24 691 876**
Provinces and municipalities	24 416 876	275 000	–	–	–	–	–	275 000	24 691 876
Payments for capital assets	**1 703 434**	**–**	**(37 171)**	**159 587**	**–**	**–**	**–**	**122 416**	**1 825 850**
Buildings and other fixed structures	1 615 011	–	(37 871)	159 587	–	–	–	121 716	1 736 727
Machinery and equipment	88 423	–	700	–	–	–	–	700	89 123
Total	**26 218 517**	**275 000**	**200**	**159 587**	**–**	**–**	**–**	**434 787**	**26 653 304**

Programme 6: Health System Governance and Human Resources

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Expenditure announced in the budget	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management	6 234	–	–	–	–	–	–	–	6 234
Policy and Planning	8 131	–	(500)	–	–	–	–	(500)	7 631
Public Entities Management	2 212 977	–	68 000	–	114 100	–	–	182 100	2 395 077
Nursing Services	11 322	–	–	–	–	–	–	–	11 322
Human Resources for Health	5 942 587	–	(3 500)	–	–	–	–	(3 500)	5 939 087
Total	**8 181 251**	**–**	**64 000**	**–**	**114 100**	**–**	**–**	**178 100**	**8 359 351**
Economic classification									
Current payments	**167 273**	**–**	**(6 000)**	**–**	**–**	**–**	**–**	**(6 000)**	**161 273**
Compensation of employees	101 730	–	–	–	–	–	–	–	101 730
Goods and services	65 543	–	(6 000)	–	–	–	–	(6 000)	59 543
Transfers and subsidies	**8 009 497**	**–**	**70 000**	**–**	**114 100**	**–**	**–**	**184 100**	**8 193 597**
Provinces and municipalities	5 908 985	–	–	–	–	–	–	–	5 908 985
Departmental agencies and accounts	2 100 512	–	70 000	–	114 100	–	–	184 100	2 284 612
Payments for capital assets	**4 481**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**4 481**
Machinery and equipment	4 481	–	–	–	–	–	–	–	4 481
Total	**8 181 251**	**–**	**64 000**	**–**	**114 100**	**–**	**–**	**178 100**	**8 359 351**

Details of adjustments to the 2026 ENE

Unforeseeable and unavoidable expenditure – R275 million

Programme 5: Hospital Systems

An additional R275 million is allocated to the *health facility revitalisation grant* for the reconstruction and rehabilitation of infrastructure damaged by natural disasters in the following provinces in 2025 and 2026:

- R100 million to Limpopo
- R80 million to the Western Cape
- R70 million to North West
- R25 million to Mpumalanga

Virements and shifts within the vote

Programmes

1. Administration
2. National Health Insurance
3. HIV/AIDS, TB and Maternal, Child and Women's Health
4. Primary Health Care
5. Hospital Systems

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(95 450)**	**Programme 1**		**34 050**
Goods and services	Contractors	(250)	Machinery and equipment	Computer services	250
Compensation of employees	Salaries and wages[1]	(26 000)	Goods and services	Microsoft licences[1]	26 000
	Salaries and wages[1]	(7 800)		Extension of contract workers taken over from the Global Fund[1]	7 800
			Programme 4		**8 500**
	Salaries and wages[1]	(8 500)	Foreign governments and international organisations	African Epidemic Fund[1]	8 500
			Programme 5		**700**
Goods and services	Operating leases	(700)	Machinery and equipment	Audio-visual and conferencing system	700
			Programme 6		**52 200**
Goods and services	Business and advisory services; stationery, printing and office supplies	(52 200)	Departmental agencies and accounts	South African Medical Research Council[1]	52 200
Shifts within the programme as a percentage of the programme budget		4.1%			
Virements to other programmes as a percentage of the programme budget		**7.4%**			
Programme 2		**(13 300)**	**Programme 2**		**6 000**
Machinery and equipment	Medical and allied health equipment[1]	(3 000)	Goods and services	Provision for ideal facilities for peer reviews[1]	3 000
	Computer equipment[1]	(3 000)		Medicine stock surveillance systems[1]	3 000
			Programme 4		**4 000**
Compensation of employees	Salaries and wages[1]	(4 000)	Foreign governments and international organisations	African Epidemic Fund[1]	4 000
			Programme 6		**3 300**
Goods and services	Computer services, travel and subsistence[1]	(3 300)	Departmental agencies and accounts	South African Medical Research Council[1]	3 300
Shifts within the programme as a percentage of the programme budget		0.4%			
Virements to other programmes as a percentage of the programme budget		**0.5%**			
Programme 3		**(6 000)**	**Programme 4**		**1 500**
Compensation of employees	Salaries and wages[1]	(1 500)	Foreign governments and international organisations	African Epidemic Fund[1]	1 500
			Programme 6		**4 500**
Goods and services	Business and advisory services, fleet services, operating payments[1]	(4 500)	Departmental agencies and accounts	South African Medical Research Council[1]	4 500
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 4		**(3 500)**	**Programme 6**		**3 500**
Goods and services	Fleet services, medicine[1]	(3 500)	Departmental agencies and accounts	South African Medical Research Council[1]	3 500
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0.1%**			

Virements and shifts within the vote

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 5		**(38 371)**	**Programme 5**		**37 871**
Buildings and other fixed structures	Health facilities[1]	(37 871)	Goods and services	Provision for the 10-year infrastructure plan, security services[1]	37 871
			Programme 6		**500**
Goods and services	Travel and subsistence[1]	(500)	Departmental agencies and accounts	South African Medical Research Council[1]	500
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 6		**(6 000)**	**Programme 6**		**6 000**
Goods and services	Agency and support/ outsourced services, business and advisory services, travel and subsistence[1]	(6 000)	Departmental agencies and accounts	South African Medical Research Council[1]	6 000
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(162 621)**			**162 621**

1. National Treasury approval has been obtained.

Rollovers – R166.369 million

Programme 1: Administration

R6.782 million is rolled over to implement 3 SmartGov modules (e-submission, e-recruitment and e-leave).

Programme 5: Hospital Systems

R142.801 million is rolled over for the refurbishment of Bambisana Hospital in Lusikisiki, Eastern Cape.

Programme 5: Hospital Systems

R16.786 million is rolled over for the refurbishment of Christiana Hospital in Christiana, North West.

Funds shifted between votes – R133.98 million

Programme 6: Health System Governance and Human Resource

R114.1 million is shifted from savings declared in other votes to increase the transfer to the South African Medical Research Council for the takeover of Afrigen Biologics and Vaccines.

Programme 1: Administration

R19.880 million is shifted from savings declared in other votes to fund the early retirement and voluntary exit programmes.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	840 162	324 397	38.6	717 100	85.4	793 662	1.2	353 256	44.5
National Health Insurance	1 433 308	614 846	42.9	1 306 589	91.2	1 426 992	2.1	498 048	34.9
HIV/AIDS, TB and Maternal, Child and Women's Health	26 019 272	12 951 373	49.8	26 179 094	100.6	26 464 282	39.2	13 125 630	49.6
Primary Health Care	3 671 984	1 743 547	47.5	3 482 758	94.8	3 787 949	5.6	1 842 038	48.6
Hospital Systems	26 135 463	12 490 595	47.8	25 758 736	98.6	26 653 304	39.5	13 163 147	49.4
Health System Governance and Human Resources	7 824 897	4 012 578	51.3	7 875 662	100.6	8 359 351	12.4	4 152 399	49.7
Total	**65 925 086**	**32 137 336**	**48.7**	**65 319 939**	**99.1**	**67 485 540**	**100.0**	**33 134 518**	**49.1**
Economic classification									–
Current payments	**2 543 082**	**1 061 636**	**41.7**	**2 263 128**	**89.0**	**2 397 820**	**3.6**	**950 767**	**39.7**
Compensation of employees	744 314	332 148	44.6	698 317	93.8	731 563	1.1	331 480	45.3
Goods and services	1 798 768	729 488	40.6	1 564 811	87.0	1 666 257	2.5	619 287	37.2
Transfers and subsidies	**60 890 310**	**30 198 430**	**49.6**	**60 908 842**	**100.0**	**63 195 701**	**93.6**	**31 690 091**	**50.1**
Provinces and municipalities	58 609 390	28 946 412	49.4	58 609 396	100.0	60 625 541	89.8	30 468 688	50.3
Departmental agencies and accounts	2 030 335	1 094 908	53.9	2 034 032	100.2	2 287 511	3.4	1 134 104	49.6
Foreign governments and international organisations	18 400	18 400	100.0	18 400	100.0	14 000	0.0	–	–
Public corporations and private enterprises	–	17	–	17	–	–	–	17	–
Non-profit institutions	231 385	136 701	59.1	230 007	99.4	235 818	0.3	83 246	35.3
Households	800	1 992	249.0	16 990	2 123.8	32 831	0.0	4 036	12.3
Payments for capital assets	**2 491 694**	**875 347**	**35.1**	**2 145 871**	**86.1**	**1 892 019**	**2.8**	**492 945**	**26.1**
Buildings and other fixed structures	2 323 157	861 239	37.1	2 099 835	90.4	1 736 727	2.6	477 200	27.5
Machinery and equipment	168 537	14 108	8.4	45 264	26.9	155 292	0.2	15 745	10.1
Software and other intangible assets	–	–	–	772	–	–	–	–	–
Payments for financial assets	**–**	**1 923**	**–**	**2 098**	**–**	**–**	**–**	**715**	**–**
Total	**65 925 086**	**32 137 336**	**48.7**	**65 319 939**	**99.1**	**67 485 540**	**100.0**	**33 134 518**	**49.1**

Expenditure trends

Total expenditure in 2025/26 was R65.3 billion, 99.1 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R32.1 billion, 48.7 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was 33.1 billion, 49.1 per cent of the adjusted appropriation of R67.5 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R997.2 million, 3.1 per cent mainly due to inflationary adjustments.

Departmental receipts

R thousand	2025/26 Adjusted estimate	2025/26 Outcome Apr 25 - Sep 25	2025/26 Outcome Apr 25 - Sep 25 % of adjusted estimate	2025/26 Outcome Apr 25 - Mar 26	2025/26 Outcome Apr 25 - Mar 26 % of adjusted estimate	2026/27 Budget estimate	2026/27 Adjusted estimate	2026/27 Adjusted receipts estimate/ Total (%)	Actual receipts Apr 26 - Sep 26	Actual receipts Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**249 387**	**124 693**	**50.0**	**233 203**	**93.5**	**13 519**	**111 932**	**100.0**	**21 297**	**19.0**
Sales of goods and services produced by the department	243 741	119 925	49.2	220 043	90.3	6 252	103 198	92.2	18 509	17.9
Sales of scrap, waste, arms and other used current goods	–	–	–	–	–	2	1	0.0	–	–
Fines, penalties and forfeits	84	84	100.0	84	100.0	–	–	–	–	–
Interest, dividends and rent on land	2 000	1 177	58.9	9 157	457.9	6 800	6 800	6.1	1 404	20.6
Sales of capital assets	172	172	100.0	172	100.0	–	–	–	–	–
Transactions in financial assets and liabilities	3 390	3 335	98.4	3 747	110.5	465	1 933	1.7	1 384	71.6
Total	**249 387**	**124 693**	**50.0**	**233 203**	**93.5**	**13 519**	**111 932**	**100.0**	**21 297**	**19.0**

Revenue trends

Mid-year revenue in 2025/26 was R124.7 million, 50 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R21.3 million, 19 per cent of the adjusted estimate of R111.9 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 decreased by R103.4 million, 82.9 per cent. This was mainly due to lower than anticipated collections of outstanding departmental revenue related to COVID-19 vaccines as amounts owed by medical schemes are still in the process of being recovered.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

R thousand	2026/27 Appropriation	Adjustments appropriation Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Expenditure announced in the budget	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**12 951**	**–**	**–**	**–**	**19 880**	**–**	**–**	**19 880**	**32 831**
Early retirement and voluntary exit programmes	12 951	–	–	–	19 880	–	–	19 880	32 831
Primary Health Care									
Foreign governments and international organisations									
Current	**–**	**–**	**14 000**	**–**	**–**	**–**	**–**	**14 000**	**14 000**
African Union's African Epidemic Fund	–	–	14 000	–	–	–	–	14 000	14 000

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Expenditure announced in the budget	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Hospital Systems									
Provinces and municipalities									
Provinces									
Provincial Revenue Funds									
Capital	**7 717 120**	**275 000**	**–**	**–**	**–**	**–**	**–**	**275 000**	**7 992 120**
Health facility revitalisation grant	7 717 120	275 000	–	–	–	–	–	275 000	7 992 120
Health System Governance and Human Resources									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**1 039 023**	**–**	**70 000**	**–**	**114 100**	**–**	**–**	**184 100**	**1 223 123**
South African Medical Research Council	1 039 023	–	70 000	–	114 100	–	–	184 100	1 223 123

Summary of changes to conditional grants: Provinces

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Expenditure announced in the budget	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Hospital Systems	**24 416 876**	**275 000**	**–**	**–**	**–**	**–**	**–**	**275 000**	**24 691 876**
Health facility revitalisation grant	7 717 120	275 000	–	–	–	–	–	275 000	7 992 120

Vote 19

Social Development

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**302 405 045**	**(2 896 762)**	**885**	**299 509 168**
of which:				
Current payments	987 489	–	885	988 374
Transfers and subsidies	301 401 923	(2 896 762)	–	298 505 161
Payments for capital assets	15 633	–	–	15 633
Executive authority	Minister of Social Development			
Accounting officer	Director-General of Social Development			
Website	www.dsd.gov.za			

Vote purpose

Ensure protection against vulnerability by creating an enabling environment for the provision of a comprehensive, integrated and sustainable social development service.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Total number of old age grant beneficiaries	Social Assistance	Optimised social protection and coverage	4.3 million	4.2 million	–
Total number of war veterans grant beneficiaries	Social Assistance		3	3	–
Total number of disability grant beneficiaries	Social Assistance		1.1 million	1.1 million	–
Total number of child support grant beneficiaries	Social Assistance		12.6 million	12.3 million	–
Total number of foster care grant beneficiaries	Social Assistance		154 165	209 338	–
Total number of care dependency grant beneficiaries	Social Assistance		184 187	179 609	–
Total number of grant-in-aid beneficiaries	Social Assistance		703 103	632 942	–
Percentage of appeals adjudicated per year within 90 days of receipt	Social Security Policy and Administration	Reduced poverty and improved livelihoods	90%	93.7% (1 851/1 976)	–
Percentage of qualifying applications received within 2 months that are registered in compliance with section 13(2) of the Non-profit Organisations Act (1997)	Social Policy and Integrated Service Delivery		100%	100% (669)	–

Progress

The annual target for the number of *foster care grant* beneficiaries was exceeded because cancellations for beneficiaries over the age of 18 and still in school are processed in December each year.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Declared unspent funds	Shifts between votes	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	462 796	–	–	(4 177)	–	–	–	(4 177)	458 619
Social Assistance	292 770 714	–	–	–	(49 513)	(2 950 487)	–	(3 000 000)	289 770 714
Social Security Policy and Administration	8 454 641	104 123	–	1 189	–	–	–	105 312	8 559 953
Welfare Services Policy Development and Implementation Support	330 488	–	–	1 372	–	–	–	1 372	331 860
Social Policy and Integrated Service Delivery	386 406	–	–	1 616	–	–	–	1 616	388 022
Total	**302 405 045**	**104 123**	**–**	**–**	**(49 513)**	**(2 950 487)**	**–**	**(2 895 877)**	**299 509 168**
Economic classification									
Current payments	**987 489**	**–**	**–**	**885**	**–**	**–**	**–**	**885**	**988 374**
Compensation of employees	614 718	–	–	–	–	–	–	–	614 718
Goods and services	372 771	–	–	885	–	–	–	885	373 656
Transfers and subsidies	**301 401 923**	**104 123**	**–**	**(885)**	**(49 513)**	**(2 950 487)**	**–**	**(2 896 762)**	**298 505 161**
Departmental agencies and accounts	8 560 692	104 123	–	–	–	–	–	104 123	8 664 815
Foreign governments and international organisations	4 926	–	–	–	–	–	–	–	4 926
Non-profit institutions	54 728	–	–	(885)	–	–	–	(885)	53 843
Households	292 781 577	–	–	–	(49 513)	(2 950 487)	–	(3 000 000)	289 781 577
Payments for capital assets	**15 633**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**15 633**
Machinery and equipment	14 828	–	–	–	–	–	–	–	14 828
Software and other intangible assets	805	–	–	–	–	–	–	–	805
Total	**302 405 045**	**104 123**	**–**	**–**	**(49 513)**	**(2 950 487)**	**–**	**(2 895 877)**	**299 509 168**

1. Other adjustments include rollovers, self-financing expenditure, funds shifted within a vote following a function shift, the use of funds in emergency situations, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	45 923	–	–	–	–	–	–	–	45 923
Department Management	79 002	–	1 031	–	–	–	–	1 031	80 033
Corporate Management	184 581	–	3 646	–	–	–	–	3 646	188 227
Finance	90 421	–	(8 854)	–	–	–	–	(8 854)	81 567
Internal Audit	18 707	–	–	–	–	–	–	–	18 707
Office Accommodation	44 162	–	–	–	–	–	–	–	44 162
Total	**462 796**	**–**	**(4 177)**	**–**	**–**	**–**	**–**	**(4 177)**	**458 619**

Programme 1: Administration (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**447 237**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**447 237**
Compensation of employees	251 658	–	–	–	–	–	–	–	251 658
Goods and services	195 579	–	–	–	–	–	–	–	195 579
Transfers and subsidies	**11 563**	**–**	**(4 177)**	**–**	**–**	**–**	**–**	**(4 177)**	**7 386**
Departmental agencies and accounts	2 076	–	–	–	–	–	–	–	2 076
Households	9 487	–	(4 177)	–	–	–	–	(4 177)	5 310
Payments for capital assets	**3 996**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**3 996**
Machinery and equipment	3 191	–	–	–	–	–	–	–	3 191
Software and other intangible assets	805	–	–	–	–	–	–	–	805
Total	**462 796**	**–**	**(4 177)**	**–**	**–**	**–**	**–**	**(4 177)**	**458 619**

Programme 2: Social Assistance

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Declared unspent funds	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Old Age	121 791 856	–	–	–	–	–	–	–	121 791 856
War Veterans	60	–	–	–	–	–	–	–	60
Disability	31 872 499	–	–	–	–	–	–	–	31 872 499
Foster Care	3 193 901	–	–	–	–	–	–	–	3 193 901
Care Dependency	5 330 078	–	–	–	–	–	–	–	5 330 078
Child Support	88 967 886	–	–	–	–	(1 704 000)	–	(1 704 000)	87 263 886
Grant-in-aid	4 725 116	–	–	–	–	–	–	–	4 725 116
Social Relief of Distress	36 889 318	–	–	–	(49 513)	(1 246 487)	–	(1 296 000)	35 593 318
Total	**292 770 714**	**–**	**–**	**–**	**(49 513)**	**(2 950 487)**	**–**	**(3 000 000)**	**289 770 714**
Economic classification									
Transfers and subsidies	**292 770 714**	**–**	**–**	**–**	**(49 513)**	**(2 950 487)**	**–**	**(3 000 000)**	**289 770 714**
Households	292 770 714	–	–	–	(49 513)	(2 950 487)	–	(3 000 000)	289 770 714
Total	**292 770 714**	**–**	**–**	**–**	**(49 513)**	**(2 950 487)**	**–**	**(3 000 000)**	**289 770 714**

Programme 3: Social Security Policy and Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Social Security Policy Development	76 295	–	618	–	–	–	–	618	76 913
Appeals Adjudication	39 454	–	571	–	–	–	–	571	40 025
Social Grants Administration	8 256 439	–	–	–	104 123	–	–	104 123	8 360 562
Social Grants Fraud Investigations	77 131	–	–	–	–	–	–	–	77 131
Programme Management	5 322	–	–	–	–	–	–	–	5 322
Total	**8 454 641**	**–**	**1 189**	**–**	**104 123**	**–**	**–**	**105 312**	**8 559 953**
Economic classification									
Current payments	**114 803**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**114 803**
Compensation of employees	81 775	–	–	–	–	–	–	–	81 775
Goods and services	33 028	–	–	–	–	–	–	–	33 028
Transfers and subsidies	**8 336 296**	**–**	**1 189**	**–**	**104 123**	**–**	**–**	**105 312**	**8 441 608**
Departmental agencies and accounts	8 333 570	–	–	–	104 123	–	–	104 123	8 437 693
Foreign governments and international organisations	2 364	–	–	–	–	–	–	–	2 364
Households	362	–	1 189	–	–	–	–	1 189	1 551
Payments for capital assets	**3 542**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**3 542**
Machinery and equipment	3 542	–	–	–	–	–	–	–	3 542
Total	**8 454 641**	**–**	**1 189**	**–**	**104 123**	**–**	**–**	**105 312**	**8 559 953**

Programme 4: Welfare Services Policy Development and Implementation Support

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Service Standards	31 185	–	–	–	–	–	–	–	31 185
Substance Abuse	21 173	–	–	–	–	–	–	–	21 173
Older Persons	18 325	–	–	–	–	–	–	–	18 325
People with Disabilities	14 420	–	–	–	–	–	–	–	14 420
Children	83 300	–	652	–	–	–	–	652	83 952
Families	11 348	–	–	–	–	–	–	–	11 348
Social Crime Prevention and Victim Empowerment	87 146	–	720	–	–	–	–	720	87 866
Youth	9 502	–	–	–	–	–	–	–	9 502
HIV and AIDS	49 172	–	–	–	–	–	–	–	49 172
Programme Management	4 917	–	–	–	–	–	–	–	4 917
Total	**330 488**	**–**	**1 372**	**–**	**–**	**–**	**–**	**1 372**	**331 860**

Programme 4: Welfare Services Policy Development and Implementation Support (continued)

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**267 530**	**–**	**885**	**–**	**–**	**–**	**–**	**885**	**268 415**
Compensation of employees	172 138	–	–	–	–	–	–	–	172 138
Goods and services	95 392	–	885	–	–	–	–	885	96 277
Transfers and subsidies	**56 057**	**–**	**487**	**–**	**–**	**–**	**–**	**487**	**56 544**
Foreign governments and international organisations	542	–	–	–	–	–	–	–	542
Non-profit institutions	54 728	–	(885)	–	–	–	–	(885)	53 843
Households	787	–	1 372	–	–	–	–	1 372	2 159
Payments for capital assets	**6 901**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**6 901**
Machinery and equipment	6 901	–	–	–	–	–	–	–	6 901
Total	**330 488**	**–**	**1 372**	**–**	**–**	**–**	**–**	**1 372**	**331 860**

Programme 5: Social Policy and Integrated Service Delivery

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Social Policy Research and Development	7 271	–	1 157	–	–	–	–	1 157	8 428
Special Projects and Innovation	12 388	–	–	–	–	–	–	–	12 388
Population Policy Promotion	40 161	–	–	–	–	–	–	–	40 161
Registration and Monitoring of Non-profit Organisations	46 703	–	459	–	–	–	–	459	47 162
Substance Abuse Advisory Services and Oversight	17 222	–	–	–	–	–	–	–	17 222
Community Development	33 430	–	–	–	–	–	–	–	33 430
National Development Agency	225 046	–	–	–	–	–	–	–	225 046
Programme Management	4 185	–	–	–	–	–	–	–	4 185
Total	**386 406**	**–**	**1 616**	**–**	**–**	**–**	**–**	**1 616**	**388 022**

Programme 5: Social Policy and Integrated Service Delivery (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**157 919**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**157 919**
Compensation of employees	109 147	–	–	–	–	–	–	–	109 147
Goods and services	48 772	–	–	–	–	–	–	–	48 772
Transfers and subsidies	**227 293**	**–**	**1 616**	**–**	**–**	**–**	**–**	**1 616**	**228 909**
Departmental agencies and accounts	225 046	–	–	–	–	–	–	–	225 046
Foreign governments and international organisations	2 020	–	–	–	–	–	–	–	2 020
Households	227	–	1 616	–	–	–	–	1 616	1 843
Payments for capital assets	**1 194**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 194**
Machinery and equipment	1 194	–	–	–	–	–	–	–	1 194
Total	**386 406**	**–**	**1 616**	**–**	**–**	**–**	**–**	**1 616**	**388 022**

Details of adjustments to the 2026 ENE

Appropriation of expenditure already announced by the minister during the tabling of the annual budget – R104.1 million

Programme 3: Social Security Policy and Administration

An additional R104.1 million is allocated to fund the early retirement and voluntary exit programmes in the South African Social Security Agency.

Virements and shifts within the vote

Programmes

1. Administration
2. Social Assistance
3. Social Security Policy and Administration
4. Welfare Services Policy Development and Implementation Support
5. Social Policy and Integrated Service Delivery

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(4 177)**	**Programme 4**		**1 372**
Households	Early retirement and voluntary exit programmes	(1 372)	Households	Early retirement and voluntary exit programmes	1 372
			Programme 3		**1 189**
	Early retirement and voluntary exit programmes	(1 189)	Households	Early retirement and voluntary exit programmes	1 189
			Programme 5		**1 616**
	Early retirement and voluntary exit programmes	(1 616)	Households	Early retirement and voluntary exit programmes	1 616
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0.9%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 4		**(885)**	**Programme 4**		**885**
Non-profit institutions	Noncompliance with the funding agreement and unsatisfactory performance[1]	(885)	Goods and services	Development of a national implementation plan on the prevention of statutory rape through education and awareness[1]	885
Shifts within the programme as a percentage of the programme budget		0.3%			
Virements to other programmes as a percentage of the programme budget		**0.0%**			
Total		**(5 062)**			**5 062**

1. National Treasury approval has been obtained.

Declared unspent funds – R49.513 million

Programme 2: Social Assistance

Due to fewer beneficiaries than projected for the *child support grant* and the *COVID-19 social relief of distress grant*, R49.513 million in unspent funds is declared on social grants.

Funds shifted between votes – R2.95 billion

Programme 2: Social Assistance

Due to fewer beneficiaries than projected for the *child support grant* and the *COVID-19 social relief of distress grant*, R2.95 billion has been transferred to other departments.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	**2025/26**					**2026/27**			
		Outcome						**Actual expenditure**	
R thousand	**Adjusted appropriation**	**Apr 25 - Sep 25**	**Apr 25 - Sep 25 % of adjusted appropriation**	**Apr 25 - Mar 26**	**Apr 25 - Mar 26 % of adjusted appropriation**	**Adjusted appropriation**	**Adjusted appropriation/ Total (%)**	**Apr 26 - Sep 26**	**Apr 26 - Sep 26 % of adjusted appropriation**
Administration	438 938	237 441	54	463 040	105	458 619	0.2	281 275	61
Social Assistance	285 920 437	139 789 891	49	281 073 620	98	289 770 714	96.7	143 630 030	49.6
Social Security Policy and Administration	8 184 436	3 350 276	41	8 151 879	100	8 559 953	2.9	3 898 552	45.5
Welfare Services Policy Development and Implementation Support	318 999	138 919	44	311 422	98	331 860	0.1	142 826	43.0
Social Policy and Integrated Service Delivery	362 317	194 025	54	345 429	95	388 022	0.1	199 021	51.3
Total	**295 225 127**	**143 710 552**	**49**	**290 345 390**	**98**	**299 509 168**	**100.0**	**148 151 704**	**49.5**
Economic classification									–
Current payments	**941 173**	**458 190**	**49**	**913 579**	**97**	**988 374**	**0.3**	**488 099**	**49.4**
Compensation of employees	575 109	273 203	48	549 919	96	614 718	0.2	272 594	44.3
Goods and services	366 064	184 987	51	363 660	99	373 656	0.1	215 505	57.7
Transfers and subsidies	**294 268 931**	**143 249 493**	**49**	**289 198 357**	**98**	**298 505 161**	**99.7**	**147 659 357**	**49.5**
Departmental agencies and accounts	8 289 117	3 443 558	42	8 288 846	100	8 664 815	2.9	3 996 113	46.1
Foreign governments and international organisations	4 734	3 809	80	4 248	90	4 926	0.0	3 775	76.6
Non-profit institutions	52 715	11 921	23	50 064	95	53 843	0.0	17 313	32.2
Households	285 922 365	139 790 205	49	280 855 199	98	289 781 577	96.8	143 642 156	49.6
Payments for capital assets	**15 023**	**2 869**	**19**	**13 760**	**92**	**15 633**	**0.0**	**4 248**	**27.2**
Machinery and equipment	14 249	2 157	15	13 760	97	14 828	0.0	4 248	28.6
Software and other intangible assets	774	712	92	–	–	805	0.0	–	–
Payments for financial assets	**–**	**–**	**–**	**219 694**	**–**	**–**	**–**	**–**	**–**
Total	**295 225 127**	**143 710 552**	**49**	**290 345 390**	**98**	**299 509 168**	**100.0**	**148 151 704**	**49.5**

Expenditure trends

Total expenditure in 2025/26 was R290.3 billion, 98 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R143.7 billion, 49 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R148.2 billion, 49.5 per cent of the adjusted appropriation of R299.5 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R4.4 billion, 3.1 per cent. This was mainly due to inflationary adjustments to social grant values.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**32 078**	**290**	**0.9**	**247 331**	**771.0**	**35 447**	**799**	**100.0**	**320**	**40.1**
Sales of goods and services produced by the department	243	243	100.0	–	–	281	550	68.8	247	44.9
Sales of scrap, waste, arms and other used current goods	–	–	–	–	–	6	–	–	–	–
Interest, dividends and rent on land	3 000	25	0.8	2 776	92.5	7 780	30	3.8	13	43.3
Transactions in financial assets and liabilities	28 835	22	0.1	244 555	848.1	27 380	219	27.4	60	27.4
Total	**32 078**	**290**	**0.9**	**247 331**	**771.0**	**35 447**	**799**	**100.0**	**320**	**40.1**

Revenue trends

Mid-year revenue in 2025/26 was R290 000, 0.9 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R320 000, 40.1 per cent of the adjusted estimate of R799 000. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R30 000, 10.3 per cent. This was mainly due to an increased amount received for departmental parking and garnishee orders.

Summary of changes to transfers and subsidies per programme

		2026/27							
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Declared unspent funds	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**9 487**	**–**	**–**	**(4 177)**	**–**	**–**	**–**	**(4 177)**	**5 310**
Employee social benefits	633	–	–	4 677	–	–	–	4 677	5 310
Early retirement and voluntary exit programmes	8 854	–	–	(8 854)	–	–	–	(8 854)	–
Social Assistance									
Households									
Social benefits									
Current	**125 857 204**	**–**	**–**	**–**	**(49 513)**	**(2 950 487)**	**–**	**(3 000 000)**	**122 857 204**
Child support	88 967 886	–	–	–		(1 704 000)	–	(1 704 000)	87 263 886
Social relief of distress	36 889 318	–	–	–	(49 513)	(1 246 487)	–	(1 296 000)	35 593 318

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Declared unspent funds	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Social Security Policy and Administration									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**8 333 570**	**104 123**	**–**	**–**	**–**	**–**	**–**	**104 123**	**8 437 693**
South African Social Security Agency	8 333 570	104 123	–	–	–	–	–	104 123	8 437 693
Households									
Social benefits									
Current	**362**	**–**	**–**	**1 189**	**–**	**–**	**–**	**1 189**	**1 551**
Employee social benefits	362	–	–	1 189	–	–	–	1 189	1 551
Welfare Services Policy Development and Implementation Support									
Non-profit institutions									
Current	**885**	**–**	**–**	**(885)**	**–**	**–**	**–**	**(885)**	**–**
ABBA Specialist Adoption and Social Services	885	–	–	(885)	–	–	–	(885)	–
Households									
Social benefits									
Current	**787**	**–**	**–**	**1 372**	**–**	**–**	**–**	**1 372**	**2 159**
Employee social benefits	787	–	–	1 372	–	–	–	1 372	2 159
Social Policy and Integrated Service Delivery									
Households									
Social benefits									
Current	**227**	**–**	**–**	**1 616**	**–**	**–**	**–**	**1 616**	**1 843**
Employee social benefits	227	–	–	1 616	–	–	–	1 616	1 843

Vote 20

Women, Youth and Persons with Disabilities

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**2 243 141**	**(427)**	**3 688**	**2 246 402**
of which:				
Current payments	276 830	(427)	–	276 403
Transfers and subsidies	1 958 365	–	1 093	1 959 458
Payments for capital assets	7 946	–	2 595	10 541
Executive authority	Minister of Women, Youth and Persons with Disabilities			
Accounting officer	Director-General of Women, Youth and Persons with Disabilities			
Website	www.dwypd.gov.za			

Vote purpose

Lead, coordinate and oversee the transformation agenda for the socioeconomic empowerment, rights and equal treatment of women, youth and persons with disabilities.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of interventions to support economic empowerment, participation and ownership for women, youth and persons with disabilities per year	Advocacy and Mainstreaming for the Rights of Women	Economic transformation and equitable inclusion of women, youth and persons with disabilities for a just society	4	2	–
Number of stakeholder engagements on the empowerment of women, youth and persons with disabilities conducted per year	Monitoring, Evaluation, Research and Coordination		12	6	–
Number of community mobilisation initiatives on the rights of women, youth and persons with disabilities coordinated per year	Monitoring, Evaluation, Research and Coordination		4	2	–
Number of monitoring reports on the status of the empowerment of women, youth and persons with disabilities produced per year	Monitoring, Evaluation, Research and Coordination		1	0	–
Number of research undertakings on women, youth and persons with disabilities priorities conducted per year	Monitoring, Evaluation, Research and Coordination		1	1	–

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Rollovers	Shifts between votes	Unforeseeable/ Unavoidable	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	130 583	(986)	2 445	816	–	–	–	2 275	132 858
Advocacy and Mainstreaming for the Rights of Women	186 716	214	–	–	–	–	–	214	186 930
Monitoring, Evaluation, Research and Coordination	49 664	986	–	–	–	–	–	986	50 650
Rights of Persons with Disabilities	19 080	(214)	–	–	–	–	–	(214)	18 866
Rights of Youth	1 857 098	–	–	–	–	–	–	–	1 857 098
Total	**2 243 141**	**–**	**2 445**	**816**	**–**	**–**	**–**	**3 261**	**2 246 402**
Economic classification									
Current payments	**276 830**	**(427)**	**–**	**–**	**–**	**–**	**–**	**(427)**	**276 403**
Compensation of employees	145 859	3 280	–	–	–	–	–	3 280	149 139
Goods and services	130 971	(3 707)	–	–	–	–	–	(3 707)	127 264
Transfers and subsidies	**1 958 365**	**277**	**–**	**816**	**–**	**–**	**–**	**1 093**	**1 959 458**
Provinces and municipalities	20	–	–	–	–	–	–	–	20
Departmental agencies and accounts	1 955 092	–	–	–	–	–	–	–	1 955 092
Foreign governments and international organisations	2 033	–	–	–	–	–	–	–	2 033
Households	1 220	277	–	816	–	–	–	1 093	2 313
Payments for capital assets	**7 946**	**150**	**2 445**	**–**	**–**	**–**	**–**	**2 595**	**10 541**
Machinery and equipment	6 683	100	2 445	–	–	–	–	2 545	9 228
Software and other intangible assets	1 263	50	–	–	–	–	–	50	1 313
Total	**2 243 141**	**–**	**2 445**	**816**	**–**	**–**	**–**	**3 261**	**2 246 402**

1. Other adjustments include the appropriation of funds for expenditure already announced by the minister during the tabling of the annual budget, self-financing expenditure, funds shifted within a vote following a function shift, the use of funds in emergency situations, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Rollovers	Shifts between votes	Unforeseeable/ Unavoidable	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	26 918	–	–	–	–	–	–	–	26 918
Departmental Management	20 891	–	–	–	–	–	–	–	20 891
Corporate Services	46 820	–	2 445	–	–	–	–	2 445	49 265
Financial Management	25 182	(986)	–	816	–	–	–	(170)	25 012
Office Accommodation	10 772	–	–	–	–	–	–	–	10 772
Total	**130 583**	**(986)**	**2 445**	**816**	**–**	**–**	**–**	**2 275**	**132 858**

Programme 1: Administration (continued)

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Rollovers	Shifts between votes	Unforeseeable/ Unavoidable	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**125 232**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**125 232**
Compensation of employees	71 586	–	–	–	–	–	–	–	71 586
Goods and services	53 646	–	–	–	–	–	–	–	53 646
Transfers and subsidies	**1 026**	**(986)**	**–**	**816**	**–**	**–**	**–**	**(170)**	**856**
Provinces and municipalities	20	–	–	–	–	–	–	–	20
Households	1 006	(986)	–	816	–	–	–	(170)	836
Payments for capital assets	**4 325**	**–**	**2 445**	**–**	**–**	**–**	**–**	**2 445**	**6 770**
Machinery and equipment	3 062	–	2 445	–	–	–	–	2 445	5 507
Software and other intangible assets	1 263	–	–	–	–	–	–	–	1 263
Total	**130 583**	**(986)**	**2 445**	**816**	**–**	**–**	**–**	**2 275**	**132 858**

Programme 2: Advocacy and Mainstreaming for the Rights of Women

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Rollovers	Shifts between votes	Unforeseeable/ Unavoidable	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management: Advocacy and Mainstreaming for the Rights of Women	2 342	–	–	–	–	–	–	–	2 342
Social Empowerment of Women	17 585	214	–	–	–	–	–	214	17 799
Economic Empowerment of Women	8 938	–	–	–	–	–	–	–	8 938
Commission for Gender Equality	111 266	–	–	–	–	–	–	–	111 266
National Council on Gender-based Violence and Femicide	46 585	–	–	–	–	–	–	–	46 585
Total	**186 716**	**214**	**–**	**–**	**–**	**–**	**–**	**214**	**186 930**
Economic classification									
Current payments	**71 829**	**(7)**	**–**	**–**	**–**	**–**	**–**	**(7)**	**71 822**
Compensation of employees	22 964	3 550	–	–	–	–	–	3 550	26 514
Goods and services	48 865	(3 557)	–	–	–	–	–	(3 557)	45 308
Transfers and subsidies	**111 266**	**221**	**–**	**–**	**–**	**–**	**–**	**221**	**111 487**
Departmental agencies and accounts	111 266	–	–	–	–	–	–	–	111 266
Households	–	221	–	–	–	–	–	221	221
Payments for capital assets	**3 621**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**3 621**
Machinery and equipment	3 621	–	–	–	–	–	–	–	3 621
Total	**186 716**	**214**	**–**	**–**	**–**	**–**	**–**	**214**	**186 930**

Programme 3: Monitoring, Evaluation, Research and Coordination

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Rollovers	Shifts between votes	Unforeseeable/ Unavoidable	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management: Monitoring, Evaluation, Research and Coordination	4 079	–	–	–	–	–	–	–	4 079
Research and Knowledge Management	10 954	986	–	–	–	–	–	986	11 940
International Relations, Stakeholder Management and Capacity Building	22 798	–	–	–	–	–	–	–	22 798
Monitoring and Evaluation: Women, Youth and Persons with Disabilities	11 833	–	–	–	–	–	–	–	11 833
Total	**49 664**	**986**	**–**	**–**	**–**	**–**	**–**	**986**	**50 650**
Economic classification									
Current payments	**47 631**	**(270)**	**–**	**–**	**–**	**–**	**–**	**(270)**	**47 361**
Compensation of employees	30 713	(270)	–	–	–	–	–	(270)	30 443
Goods and services	16 918	–	–	–	–	–	–	–	16 918
Transfers and subsidies	**2 033**	**1 256**	**–**	**–**	**–**	**–**	**–**	**1 256**	**3 289**
Foreign governments and international organisations	2 033	–	–	–	–	–	–	–	2 033
Households	–	1 256	–	–	–	–	–	1 256	1 256
Total	**49 664**	**986**	**–**	**–**	**–**	**–**	**–**	**986**	**50 650**

Programme 4: Rights of Persons with Disabilities

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Rollovers	Shifts between votes	Unforeseeable/ Unavoidable	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management: Advocacy and Mainstreaming for the Rights of Persons with Disabilities	603	–	–	–	–	–	–	–	603
Advocacy and Mainstreaming for the Rights of Persons with Disabilities	18 477	(214)	–	–	–	–	–	(214)	18 263
Total	**19 080**	**(214)**	**–**	**–**	**–**	**–**	**–**	**(214)**	**18 866**

Programme 4: Rights of Persons with Disabilities (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Rollovers	Shifts between votes	Unforeseeable/ Unavoidable	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**18 866**	**(150)**	**–**	**–**	**–**	**–**	**–**	**(150)**	**18 716**
Compensation of employees	11 118	–	–	–	–	–	–	–	11 118
Goods and services	7 748	(150)	–	–	–	–	–	(150)	7 598
Transfers and subsidies	**214**	**(214)**	**–**	**–**	**–**	**–**	**–**	**(214)**	**–**
Households	214	(214)	–	–	–	–	–	(214)	–
Payments for capital assets	**–**	**150**	**–**	**–**	**–**	**–**	**–**	**150**	**150**
Machinery and equipment	–	100	–	–	–	–	–	100	100
Software and other intangible assets	–	50	–	–	–	–	–	50	50
Total	**19 080**	**(214)**	**–**	**–**	**–**	**–**	**–**	**(214)**	**18 866**

Programme 5: Rights of Youth

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Rollovers	Shifts between votes	Unforeseeable/ Unavoidable	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management: Advocacy and Mainstreaming for the Rights of Youth	1 679	–	–	–	–	–	–	–	1 679
Advocacy and Mainstreaming for the Rights of Youth	11 593	–	–	–	–	–	–	–	11 593
National Youth Development Agency	1 843 826	–	–	–	–	–	–	–	1 843 826
Total	**1 857 098**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 857 098**
Economic classification									
Current payments	**13 272**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**13 272**
Compensation of employees	9 478	–	–	–	–	–	–	–	9 478
Goods and services	3 794	–	–	–	–	–	–	–	3 794
Transfers and subsidies	**1 843 826**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 843 826**
Departmental agencies and accounts	1 843 826	–	–	–	–	–	–	–	1 843 826
Total	**1 857 098**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 857 098**

Details of adjustments to the 2026 ENE

Virements and shifts within the vote

Programmes

1. Administration
2. Advocacy and Mainstreaming for the Rights of Women
3. Monitoring, Evaluation, Research and Coordination
4. Rights of Persons with Disabilities
5. Rights of Youth

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(986)**	**Programme 3**		**986**
Households	Transfers and subsidies	(986)	Households	Leave gratuities	986
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0.8%**			
Programme 2		**(3 564)**	**Programme 2**		**3 564**
Goods and services	Business and advisory services[1]	(3 557)	Compensation of employees	Salaries and wages[1]	3 557
Compensation of employees	Salaries and wages	(7)	Households	Leave gratuities	7
Shifts within the programme as a percentage of the programme budget		1.9%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 3		**(270)**	**Programme 3**		**270**
Compensation of employees	Salaries and wages	(270)	Households	Leave gratuities	270
Shifts within the programme as a percentage of the programme budget		0.5%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 4		**(364)**	**Programme 2**		**214**
Households	Leave gratuities	(214)	Households	Leave gratuities	214
			Programme 4		**150**
Goods and services	Venues and facilities	(100)	Machinery and equipment	Assistive device	100
	Venues and facilities	(50)	Software and other intangible assets	Operating system software	50
Shifts within the programme as a percentage of the programme budget		0.8%			
Virements to other programmes as a percentage of the programme budget		**1.1%**			
Total		**(5 184)**			**5 184**

1. National Treasury approval has been obtained.

Rollovers – R2.445 million

Programme 1: Administration

R2.445 million is rolled over for payments for motor vehicles for the minister and deputy minister that were procured in 2025/26 but delivered only during the first quarter of 2026/27.

Funds shifted between votes – R816 000

Programme 1: Administration

R816 000 is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	125 291	57 840	46.2	127 676	101.9	132 858	5.9	69 432	52.3
Advocacy and Mainstreaming for the Rights of Women	140 833	69 712	49.5	131 786	93.6	186 930	8.3	68 663	36.7
Monitoring, Evaluation, Research and Coordination	42 964	21 079	49.1	45 903	106.8	50 650	2.3	24 529	48.4
Rights of Persons with Disabilities	15 293	6 196	40.5	14 115	92.3	18 866	0.8	8 210	43.5
Rights of Youth	1 037 305	516 440	49.8	1 034 633	99.7	1 857 098	82.7	926 110	49.9
Total	**1 361 686**	**671 267**	**49.3**	**1 354 113**	**99.4**	**2 246 402**	**100.0**	**1 096 944**	**48.8**
Economic classification									–
Current payments	**228 368**	**110 066**	**48.2**	**223 872**	**98.0**	**276 403**	**12.3**	**112 653**	**40.8**
Compensation of employees	142 996	67 298	47.1	138 229	96.7	149 139	6.6	71 390	47.9
Goods and services	85 372	42 768	50.1	85 643	100.3	127 264	5.7	41 263	32.4
Transfers and subsidies	**1 124 240**	**561 033**	**49.9**	**1 123 608**	**99.9**	**1 959 458**	**87.2**	**979 131**	**50.0**
Provinces and municipalities	19	4	21.1	17	89.5	20	0.0	10	50.0
Departmental agencies and accounts	1 122 042	561 020	50.0	1 122 042	100.0	1 955 092	87.0	977 545	50.0
Foreign governments and international organisations	1 954	–	–	1 346	68.9	2 033	0.1	–	–
Households	225	9	4.0	203	90.2	2 313	0.1	1 576	68.1
Payments for capital assets	**9 078**	**168**	**1.9**	**6 633**	**73.1**	**10 541**	**0.5**	**5 160**	**49.0**
Machinery and equipment	7 514	168	2.2	6 389	85.0	9 228	0.4	4 993	54.1
Software and other intangible assets	1 564	–	–	244	15.6	1 313	0.1	167	12.7
Total	**1 361 686**	**671 267**	**49.3**	**1 354 113**	**99.4**	**2 246 402**	**100.0**	**1 096 944**	**48.8**

Expenditure trends

Total expenditure in 2025/26 was R1.4 billion, 99.4 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R671.3 million, 49.3 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R1.1 billion, 48.8 per cent of the adjusted appropriation of R2.2 billion for the year. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R425.7 million, 63.4 per cent. This was mainly due to the increased allocation to the presidential youth employment initiative and the corresponding expenditure incurred by the National Youth Development Agency.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**180**	**110**	**61.1**	**181**	**100.6**	**68**	**321**	**100.0**	**161**	**50.2**
Sales of goods and services produced by the department	140	72	51.4	134	95.7	68	230	71.7	70	30.4
Sales of scrap, waste, arms and other used current goods	1	1	100.0	1	100.0	–	–	–	–	–
Sales of capital assets	12	10	83.3	19	158.3	–	42	13.1	42	100.0
Transactions in financial assets and liabilities	27	27	100.0	27	100.0	–	49	15.3	49	100.0
Total	**180**	**110**	**61.1**	**181**	**100.6**	**68**	**321**	**100.0**	**161**	**50.2**

Revenue trends

Mid-year revenue in 2025/26 was R109 552, 61.1 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R161 000, 50.2 per cent of the adjusted estimate of R320 937. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R50 000, 45.9 per cent. This was mainly due to increased income from the sale of obsolete capital assets such as laptops, cellphones and tablet devices.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Virements and shifts	Rollovers	Shifts between votes	Declared unspent funds	Unforeseeable/ Unavoidable	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**986**	**(986)**	**–**	**816**	**–**	**–**	**–**	**(170)**	**816**
Early retirement and voluntary exit programmes	986	(986)	–	816	–	–	–	(170)	816
Advocacy and Mainstreaming for the Rights of Women									
Households									
Social benefits									
Current	**–**	**221**	**–**	**–**	**–**	**–**	**–**	**221**	**221**
Employee Social Benefits	–	221	–	–	–	–	–	221	221
Monitoring, Evaluation, Research and Coordination									
Households									
Social benefits									
Current	**–**	**1 256**	**–**	**–**	**–**	**–**	**–**	**1 256**	**1 256**
Employee social benefits	–	1 256	–	–	–	–	–	1 256	1 256
Rights of Persons with Disabilities									
Households									
Social benefits									
Current	**214**	**(214)**	**–**	**–**	**–**	**–**	**–**	**(214)**	**–**
Employee social benefits	214	(214)	–	–	–	–	–	(214)	–

Vote 21

Civilian Secretariat for the Police Service

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**181 365**	**(463)**	**463**	**181 365**
of which:				
Current payments	177 944	(463)	–	177 481
Transfers and subsidies	796	–	463	1 259
Payments for capital assets	2 625	–	–	2 625
Payments for financial assets	–	–	–	–
Direct charge against the National Revenue Fund	**–**	**–**	**–**	**–**
Executive authority	Minister of Police			
Accounting officer	Secretary of Police			
Website	www.policesecretariat.gov.za			

Vote purpose

Provide strategic advice and support to the Minister of Police. Exercise civilian oversight of the South African Police Service to ensure a transformed and accountable police service that reflects the democratic values and principles of the Constitution of the Republic of South Africa.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27	Changed target for 2026/27
Number of capacity building workshops held with municipalities and stakeholders on crime and violence prevention and safety and security policies per year	Intersectoral Coordination and Strategic Partnerships	Increased feelings of safety for women and children in communities	5	5	-
Number of capacity building workshops held with community policing forum members on the role of community policing forums in crime prevention per year[1]	Intersectoral Coordination and Strategic Partnerships		9	5	-
Number of bills submitted to the minister for Cabinet approval, publication and public comment per year	Legislation and Policy Development		5	0	-
Number of assessments conducted on compliance with the Domestic Violence Act (1998) by the South African Police Service per year	Civilian Oversight, Monitoring and Evaluations		2	1	-
Number of compliance assessments undertaken per year[1]	Civilian Oversight, Monitoring and Evaluations	An ethical, capable, and professional public service	2	0	-

1. Indicator revised to align with the department's 2026/27 annual performance plan, which was finalised after the publication of the 2026 ENE.

Progress

By the end of the first half of 2026/27, the department had conducted all planned municipal and stakeholder capacity building workshops for the year. This was mainly due to the acceleration of workshops ahead of the upcoming local government elections, which are expected to have implications for existing forums.

The Firearms Control Amendment Bill is at an advanced stage and is expected to be introduced to Parliament before the end of 2026/27. Progress is under way on the Civilian Secretariat for Police Service Amendment Bill, the Private Security Industry Regulation Amendment Bill, the Critical Infrastructure Protection Amendment Bill and the Criminal Law (Forensic Procedures) Amendment Bill. This includes consulting stakeholders, obtaining draft socioeconomic impact assessment system reports and finalising impact assessments. The department anticipates submitting these bills to the minister for approval before the end of the financial year.

The department has collected data on the number of compliance assessments undertaken from 29 sample police stations across 5 provinces. Data collection is set to continue in the remaining provinces during the third quarter, after which analysis and synthesis will be conducted. The assessments are expected to be completed by the end of 2026/27.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	81 151	–	–	–	–	–	–	–	81 151
Intersectoral Coordination and Strategic Partnerships	31 820	–	–	–	–	–	–	–	31 820
Legislation and Policy Development	28 603	–	–	–	–	–	–	–	28 603
Civilian Oversight, Monitoring and Evaluations	39 791	–	–	–	–	–	–	–	39 791
Total	**181 365**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**181 365**
Economic classification									
Current payments	**177 944**	**–**	**(463)**	**–**	**–**	**–**	**–**	**(463)**	**177 481**
Compensation of employees	141 784	–	(493)	–	–	–	–	(493)	141 291
Goods and services	36 160	–	30	–	–	–	–	30	36 190
Transfers and subsidies	**796**	**–**	**463**	**–**	**–**	**–**	**–**	**463**	**1 259**
Provinces and municipalities	27	–	–	–	–	–	–	–	27
Departmental agencies and accounts	142	–	–	–	–	–	–	–	142
Households	627	–	463	–	–	–	–	463	1 090
Payments for capital assets	**2 625**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 625**
Machinery and equipment	2 210	–	–	–	–	–	–	–	2 210
Software and other intangible assets	415	–	–	–	–	–	–	–	415
Total	**181 365**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**181 365**

1. Other adjustments include self-financing expenditure, funds shifted between votes, funds shifted within a vote following a function shift, the use of funds in emergency situations, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Department Management	15 255	–	–	–	–	–	–	–	15 255
Corporate Services	30 105	–	–	–	–	–	–	–	30 105
Finance Administration	21 497	–	–	–	–	–	–	–	21 497
Office Accommodation	8 882	–	–	–	–	–	–	–	8 882
Internal Audit	5 412	–	–	–	–	–	–	–	5 412
Total	**81 151**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**81 151**
Economic classification									
Current payments	**79 655**	**–**	**(79)**	**–**	**–**	**–**	**–**	**(79)**	**79 576**
Compensation of employees	59 008	–	(79)	–	–	–	–	(79)	58 929
Goods and services	20 647	–	–	–	–	–	–	–	20 647
Transfers and subsidies	**728**	**–**	**79**	**–**	**–**	**–**	**–**	**79**	**807**
Provinces and municipalities	19	–	–	–	–	–	–	–	19
Departmental agencies and accounts	142	–	–	–	–	–	–	–	142
Households	567	–	79	–	–	–	–	79	646
Payments for capital assets	**768**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**768**
Machinery and equipment	438	–	–	–	–	–	–	–	438
Software and other intangible assets	330	–	–	–	–	–	–	–	330
Total	**81 151**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**81 151**

Programme 2: Intersectoral Coordination and Strategic Partnerships

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Intergovernmental, Civil Society and Public-Private Partnerships	24 269	–	–	–	–	–	–	–	24 269
Community Outreach	7 551	–	–	–	–	–	–	–	7 551
Total	**31 820**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**31 820**
Economic classification									
Current payments	**31 536**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**31 536**
Compensation of employees	25 797	–	–	–	–	–	–	–	25 797
Goods and services	5 739	–	–	–	–	–	–	–	5 739
Transfers and subsidies	**30**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**30**
Households	30	–	–	–	–	–	–	–	30
Payments for capital assets	**254**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**254**
Machinery and equipment	254	–	–	–	–	–	–	–	254
Total	**31 820**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**31 820**

Programme 3: Legislation and Policy Development

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Policy Development and Research	19 797	–	–	–	–	–	–	–	19 797
Legislation	8 806	–	–	–	–	–	–	–	8 806
Total	**28 603**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**28 603**
Economic classification									
Current payments	**27 827**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**27 827**
Compensation of employees	23 453	–	–	–	–	–	–	–	23 453
Goods and services	4 374	–	–	–	–	–	–	–	4 374
Payments for capital assets	**776**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**776**
Machinery and equipment	776	–	–	–	–	–	–	–	776
Total	**28 603**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**28 603**

Programme 4: Civilian Oversight, Monitoring and Evaluations

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Police Performance, Conduct and Compliance	20 660	–	–	–	–	–	–	–	20 660
Policy and Programme Evaluations	6 975	–	–	–	–	–	–	–	6 975
Office of the Directorate for Priority Crime Investigation Judge	7 841	–	–	–	–	–	–	–	7 841
National Forensic Oversight and Ethics Board	4 315	–	–	–	–	–	–	–	4 315
Total	**39 791**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**39 791**
Economic classification									
Current payments	**38 926**	**–**	**(384)**	**–**	**–**	**–**	**–**	**(384)**	**38 542**
Compensation of employees	33 526	–	(414)	–	–	–	–	(414)	33 112
Goods and services	5 400	–	30	–	–	–	–	30	5 430
Transfers and subsidies	**38**	**–**	**384**	**–**	**–**	**–**	**–**	**384**	**422**
Provinces and municipalities	8	–	–	–	–	–	–	–	8
Households	30	–	384	–	–	–	–	384	414
Payments for capital assets	**827**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**827**
Machinery and equipment	742	–	–	–	–	–	–	–	742
Software and other intangible assets	85	–	–	–	–	–	–	–	85
Total	**39 791**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**39 791**

Details of adjustments to the 2026 ENE

Virements and shifts within the vote

Programmes

1. Administration
2. Intersectoral Coordination and Strategic Partnerships
3. Legislation and Policy Development
4. Civilian Oversight, Monitoring and Evaluations

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(79)**	**Programme 1**		**79**
Compensation of employees	Vacant posts	(79)	Households	Employee social benefits	79
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 4		**(444)**	**Programme 4**		**444**
Households	Employee social benefits	(30)	Goods and services	Business and advisory services	30
Compensation of employees	Vacant posts	(414)	Households	Employee social benefits	414
Shifts within the programme as a percentage of the programme budget		1.1%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(523)**			**523**

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	**2025/26**					**2026/27**			
		Outcome						**Actual expenditure**	
R thousand	**Adjusted appropriation**	**Apr 25 - Sep 25**	**Apr 25 - Sep 25 % of adjusted appropriation**	**Apr 25 - Mar 26**	**Apr 25 - Mar 26 % of adjusted appropriation**	**Adjusted appropriation**	**Adjusted appropriation/ Total (%)**	**Apr 26 - Sep 26**	**Apr 26 - Sep 26 % of adjusted appropriation**
Administration	80 981	40 436	50	84 877	105	81 151	44.7	42 912	53
Intersectoral Coordination and Strategic Partnerships	27 346	13 004	48	27 159	99	31 820	17.5	13 946	43.8
Legislation and Policy Development	26 461	11 963	45	24 646	93	28 603	15.8	12 550	43.9
Civilian Oversight, Monitoring and Evaluations	37 811	17 437	46	35 837	95	39 791	21.9	18 563	46.7
Total	**172 599**	**82 840**	**48**	**172 519**	**100**	**181 365**	**100.0**	**87 971**	**48.5**
Economic classification									–
Current payments	**163 278**	**80 547**	**49**	**163 231**	**100**	**177 481**	**97.9**	**85 493**	**48.2**
Compensation of employees	129 958	63 180	49	127 232	98	141 291	77.9	66 427	47.0
Goods and services	33 320	17 367	52	35 999	108	36 190	20.0	19 066	52.7
Transfers and subsidies	**242**	**50**	**21**	**198**	**82**	**1 259**	**0.7**	**550**	**43.7**
Provinces and municipalities	26	5	19	17	65	27	0.0	3	11.1
Departmental agencies and accounts	136	–	–	136	100	142	0.1	–	–
Foreign governments and international organisations	–	45	–	45	–	–	–	–	–
Households	80	–	–	–	–	1 090	0.6	547	50.2
Payments for capital assets	**9 079**	**2 243**	**25**	**9 011**	**99**	**2 625**	**1.4**	**1 928**	**73.4**
Machinery and equipment	8 682	2 222	26	9 011	104	2 210	1.2	1 928	87.2
Software and other intangible assets	397	21	5	–	–	415	0.2	–	–
Payments for financial assets	**–**	**–**	**–**	**79**	**–**	**–**	**–**	**–**	**–**
Total	**172 599**	**82 840**	**48**	**172 519**	**100**	**181 365**	**100.0**	**87 971**	**48.5**

Expenditure trends

Total expenditure in 2025/26 was R172.5 million, 100 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R82.8 million, 48 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R88 million, 48.5 per cent of the adjusted appropriation of R181.4 million. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R5.1 million, 6.2 per cent. This was mainly due to the purchase of multimedia equipment for boardrooms as well as cost of living adjustments.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**80**	**39**	**48.8**	**80**	**100.0**	**80**	**154**	**100.0**	**115**	**74.7**
Sales of goods and services produced by the department	80	39	48.8	80	100.0	77	77	50.0	41	53.2
Sales of capital assets	–	–	–	–	–	–	74	48.1	74	100.0
Transactions in financial assets and liabilities	–	–	–	–	–	3	3	1.9	–	–
Total	**80**	**39**	**48.8**	**80**	**100.0**	**80**	**154**	**100.0**	**115**	**74.7**

Revenue trends

Mid-year revenue in 2025/26 was R39 000, 48.8 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R115 000, 74.7 per cent of the adjusted estimate of R154 000. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R76 000, 194.9 per cent. This was mainly due to the disposal of motor vehicles through auction.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**20**	**–**	**79**	**–**	**–**	**–**	**–**	**79**	**99**
Employee social benefits	20	–	79	–	–	–	–	79	99
Civilian Oversight, Monitoring and Evaluations									
Households									
Social benefits									
Current	**30**	**–**	**384**	**–**	**–**	**–**	**–**	**384**	**414**
Employee social benefits	30	–	384	–	–	–	–	384	414

Vote 22

Correctional Services

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**30 939 608**	**–**	**908 463**	**31 848 071**
of which:				
Current payments	29 218 545	–	134 461	29 353 006
Transfers and subsidies	1 238 608	–	771 702	2 010 310
Payments for capital assets	482 455	–	2 300	484 755
Executive authority	Minister of Correctional Services			
Accounting officer	National Commissioner of Correctional Services			
Website	www.dcs.gov.za			

Vote purpose

Contribute to a just, peaceful and safer South Africa through the effective and humane incarceration of inmates and the rehabilitation and social reintegration of offenders.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first five months of 2026/27 (April to August)[1]	Changed target for 2026/27
Percentage of inmates who escape from correctional facilities per year	Incarceration	Increased feelings of safety for women and children in communities	0.011%	0.003% (5/170 360)	–
Percentage of inmates injured as a result of reported assaults in correctional facilities per year	Incarceration		2.27%	0.6% (1 083/170 360)	–
Percentage of overcrowding in correctional facilities in excess of approved bedspace capacity per year	Incarceration		50%	59.1% (63 306/107 054)	–
Percentage of sentenced offenders with correctional sentence plans who complete correctional programmes per year	Rehabilitation	Improved education outcomes and skills; skills for the economy	99%	44.9% (41 267/91 939)	–
Percentage of offenders who complete long occupational skills programmes per year	Rehabilitation		85%	99.3% (2 231/2 246)	–
Offender viral load suppression rate (at 12 months) per year	Care	Improved access to affordable and quality health care	97%	99.6% (442/444)	–
Percentage of parolees whose parole status has not been revoked per year	Social Reintegration	Increased feelings of safety for women and children in communities	97%	95.3% (43 781/45 949)	–
Percentage of probationers whose probation status has not been revoked per year	Social Reintegration		97%	95.4% (7 555/7 917)	–

1. Only data for the first five months of 2026/27 was available at the time of publication.

Progress

In the first five months of 2026/27, lower than projected number of offenders escaped from correctional facilities due to the implementation of the escape and assault prevention strategy. Overcrowding increased to 59.1 per cent due to an increased number of remand detainees. The department's successful

implementation of its recruitment and selection strategy resulted in 99.3 per cent of offenders participating in long occupational skills programmes.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	6 085 846	769 664	–	–	–	–	–	769 664	6 855 510
Incarceration	18 451 514	896	–	–	–	1 142	136 761	138 799	18 590 313
Rehabilitation	2 401 436	–	–	–	–	–	–	–	2 401 436
Care	2 731 200	–	–	–	–	–	–	–	2 731 200
Social Reintegration	1 269 612	–	–	–	–	–	–	–	1 269 612
Total	**30 939 608**	**770 560**	**–**	**–**	**–**	**1 142**	**136 761**	**908 463**	**31 848 071**
Economic classification									
Current payments	**29 218 545**	**–**	**–**	**(2 300)**	**–**	**–**	**136 761**	**134 461**	**29 353 006**
Compensation of employees	21 636 071	–	–	–	–	–	–	–	21 636 071
Goods and services	7 582 474	–	–	(2 300)	–	–	136 761	134 461	7 716 935
Transfers and subsidies	**1 238 608**	**770 560**	**–**	**–**	**–**	**1 142**	**–**	**771 702**	**2 010 310**
Provinces and municipalities	9 565	–	–	–	–	–	–	–	9 565
Departmental agencies and accounts	141 969	896	–	–	–	–	–	896	142 865
Households	1 087 074	769 664	–	–	–	1 142	–	770 806	1 857 880
Payments for capital assets	**482 455**	**–**	**–**	**2 300**	**–**	**–**	**–**	**2 300**	**484 755**
Buildings and other fixed structures	241 648	–	–	–	–	–	–	–	241 648
Machinery and equipment	236 127	–	–	2 300	–	–	–	2 300	238 427
Biological assets	4 680	–	–	–	–	–	–	–	4 680
Total	**30 939 608**	**770 560**	**–**	**–**	**–**	**1 142**	**136 761**	**908 463**	**31 848 071**

1. Other adjustments include funds shifted between votes, funds shifted within a vote following a function shift, the use of funds in emergency situations, declared unspent funds, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	76 205	–	–	–	–	–	–	–	76 205
Management	1 001 311	–	–	–	–	–	–	–	1 001 311
Human Resources	2 314 443	–	–	–	–	–	–	–	2 314 443
Finance	2 005 347	769 664	–	(2 300)	–	–	–	767 364	2 772 711
Assurance Services	164 984	–	–	–	–	–	–	–	164 984
Information Technology	402 660	–	–	2 300	–	–	–	2 300	404 960
Office Accommodation	120 896	–	–	–	–	–	–	–	120 896
Total	**6 085 846**	**769 664**	**–**	**–**	**–**	**–**	**–**	**769 664**	**6 855 510**

Programme 1: Administration (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**4 924 334**	**–**	**–**	**(2 300)**	**–**	**–**	**–**	**(2 300)**	**4 922 034**
Compensation of employees	3 540 445	–	–	–	–	–	–	–	3 540 445
Goods and services	1 383 889	–	–	(2 300)	–	–	–	(2 300)	1 381 589
Transfers and subsidies	**965 045**	**769 664**	**–**	**–**	**–**	**–**	**–**	**769 664**	**1 734 709**
Provinces and municipalities	9 565	–	–	–	–	–	–	–	9 565
Departmental agencies and accounts	12 176	–	–	–	–	–	–	–	12 176
Households	943 304	769 664	–	–	–	–	–	769 664	1 712 968
Payments for capital assets	**196 467**	**–**	**–**	**2 300**	**–**	**–**	**–**	**2 300**	**198 767**
Machinery and equipment	196 467	–	–	2 300	–	–	–	2 300	198 767
Total	**6 085 846**	**769 664**	**–**	**–**	**–**	**–**	**–**	**769 664**	**6 855 510**

Programme 2: Incarceration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Security Operations	10 192 000	–	–	–	–	–	–	–	10 192 000
Facilities	4 316 874	–	–	–	–	–	136 761	136 761	4 453 635
Remand Detention	950 806	–	–	–	–	–	–	–	950 806
Offender Management	2 862 041	–	–	–	–	1 142	–	1 142	2 863 183
Judicial Inspectorate for Correctional Services	129 793	896	–	–	–	–	–	896	130 689
Total	**18 451 514**	**896**	**–**	**–**	**–**	**1 142**	**136 761**	**138 799**	**18 590 313**
Economic classification									
Current payments	**17 938 384**	**–**	**–**	**–**	**–**	**–**	**136 761**	**136 761**	**18 075 145**
Compensation of employees	13 942 440	–	–	–	–	–	–	–	13 942 440
Goods and services	3 995 944	–	–	–	–	–	136 761	136 761	4 132 705
Transfers and subsidies	**260 819**	**896**	**–**	**–**	**–**	**1 142**	**–**	**2 038**	**262 857**
Departmental agencies and accounts	129 793	896	–	–	–	–	–	896	130 689
Households	131 026	–	–	–	–	1 142	–	1 142	132 168
Payments for capital assets	**252 311**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**252 311**
Buildings and other fixed structures	241 648	–	–	–	–	–	–	–	241 648
Machinery and equipment	8 397	–	–	–	–	–	–	–	8 397
Biological assets	2 266	–	–	–	–	–	–	–	2 266
Total	**18 451 514**	**896**	**–**	**–**	**–**	**1 142**	**136 761**	**138 799**	**18 590 313**

Programme 3: Rehabilitation

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Correctional Programmes	499 621	–	–	–	–	–	–	–	499 621
Offender Development	1 279 616	–	–	–	–	–	–	–	1 279 616
Psychological, Social and Spiritual Services	622 199	–	–	–	–	–	–	–	622 199
Total	**2 401 436**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 401 436**
Economic classification									
Current payments	**2 376 506**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 376 506**
Compensation of employees	1 844 521	–	–	–	–	–	–	–	1 844 521
Goods and services	531 985	–	–	–	–	–	–	–	531 985
Transfers and subsidies	**1 604**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 604**
Households	1 604	–	–	–	–	–	–	–	1 604
Payments for capital assets	**23 326**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**23 326**
Machinery and equipment	20 912	–	–	–	–	–	–	–	20 912
Biological assets	2 414	–	–	–	–	–	–	–	2 414
Total	**2 401 436**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 401 436**

Programme 4: Care

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Nutritional Services	1 348 994	–	–	–	–	–	–	–	1 348 994
Health and Hygiene Services	1 382 206	–	–	–	–	–	–	–	1 382 206
Total	**2 731 200**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 731 200**
Economic classification									
Current payments	**2 718 417**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 718 417**
Compensation of employees	1 184 739	–	–	–	–	–	–	–	1 184 739
Goods and services	1 533 678	–	–	–	–	–	–	–	1 533 678
Transfers and subsidies	**4 531**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**4 531**
Households	4 531	–	–	–	–	–	–	–	4 531
Payments for capital assets	**8 252**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**8 252**
Machinery and equipment	8 252	–	–	–	–	–	–	–	8 252
Total	**2 731 200**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 731 200**

Programme 5: Social Reintegration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Supervision	1 135 671	–	–	–	–	–	–	–	1 135 671
Community Reintegration	80 013	–	–	–	–	–	–	–	80 013
Office Accommodation: Community Corrections	53 928	–	–	–	–	–	–	–	53 928
Total	**1 269 612**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 269 612**
Economic classification									
Current payments	**1 260 904**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 260 904**
Compensation of employees	1 123 926	–	–	–	–	–	–	–	1 123 926
Goods and services	136 978	–	–	–	–	–	–	–	136 978
Transfers and subsidies	**6 609**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**6 609**
Households	6 609	–	–	–	–	–	–	–	6 609
Payments for capital assets	**2 099**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 099**
Machinery and equipment	2 099	–	–	–	–	–	–	–	2 099
Total	**1 269 612**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 269 612**

Details of adjustments to the 2026 ENE

Appropriation of funds for expenditure already announced by the minister during the tabling of the annual budget – R770.560 million

Programme 1: Administration

An additional R769.664 million is allocated to fund the early retirement and voluntary exit programmes in the department.

Programme 2: Incarceration

An additional R896 000 is allocated to fund the early retirement and voluntary exit programmes in the Judicial Inspectorate for Correctional Services.

Virements and shifts within the vote

Programmes

1. Administration
2. Incarceration
3. Rehabilitation
4. Care
5. Social Reintegration

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(2 300)**	**Programme 1**		**2 300**
Goods and services	Consumables supplies	(2 300)	Machinery and equipment	Computers	2 300
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(2 300)**			**2 300**

Self-financing expenditure – R1.142 million

Programme 2: Incarceration

Revenue of R1.142 million was generated from the hiring of offenders' services to other public institutions in 2025/26.

Other adjustments – R136.761 million

Expenditure of an exceptional nature

Programme 2: Incarceration

An additional R136.761 million is allocated to fund the refurbishment of correctional centres damaged by floods in Eastern Cape and Free State.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	5 233 425	2 814 678	53.8	5 236 876	100.1	6 855 510	21.5	2 285 990	42.1
Incarceration	17 922 600	9 399 856	52.4	18 194 646	101.5	18 590 313	58.4	9 516 820	51.2
Rehabilitation	2 233 831	1 159 054	51.9	2 362 882	105.8	2 401 436	7.5	1 240 706	51.7
Care	2 587 095	1 494 188	57.8	2 867 380	110.8	2 731 200	8.6	1 573 149	57.6
Social Reintegration	1 246 253	600 346	48.2	1 208 943	97.0	1 269 612	4.0	641 946	50.6
Total	**29 223 204**	**15 468 122**	**52.9**	**29 870 727**	**102.2**	**31 848 071**	**100.0**	**15 858 611**	**49.8**
Economic classification									–
Current payments	**28 047 387**	**14 744 051**	**52.6**	**28 458 408**	**101.5**	**29 353 006**	**92.2**	**14 771 501**	**50.3**
Compensation of employees	20 518 762	10 321 109	50.3	20 638 630	100.6	21 636 071	67.9	10 494 870	48.5
Goods and services	7 528 625	4 414 745	58.6	7 807 887	103.7	7 716 935	24.2	4 274 470	55.4
Interest and rent on land	–	8 197	–	11 891	–	–	–	2 161	–
Transfers and subsidies	**786 244**	**390 896**	**49.7**	**832 313**	**105.9**	**2 010 310**	**6.3**	**923 640**	**45.9**
Provinces and municipalities	9 817	5 063	51.6	8 081	82.3	9 565	0.0	4 937	51.6
Departmental agencies and accounts	132 794	81 286	61.2	134 426	101.2	142 865	0.4	76 690	53.7
Households	643 633	304 547	47.3	689 806	107.2	1 857 880	5.8	842 013	45.3
Payments for capital assets	**389 573**	**333 175**	**85.5**	**579 995**	**148.9**	**484 755**	**1.5**	**163 470**	**33.7**
Buildings and other fixed structures	232 311	291 586	125.5	471 875	203.1	241 648	0.8	73 994	30.6
Machinery and equipment	153 628	41 230	26.8	105 512	68.7	238 427	0.7	88 290	37.0
Biological assets	3 634	359	9.9	2 608	71.8	4 680	0.0	1 186	25.3
Payments for financial assets	**–**	**–**	**–**	**11**	**–**	**–**	**–**	**–**	**–**
Total	**29 223 204**	**15 468 122**	**52.9**	**29 870 727**	**102.2**	**31 848 071**	**100.0**	**15 858 611**	**49.8**

Expenditure trends

Total expenditure in 2025/26 was R29.9 billion, 102.2 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R15.5 billion, 52.9 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R15.9 billion, 49.8 per cent of the adjusted appropriation of R31.8 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R390.5 million, 2.5 per cent. This was mainly due to increased expenditure on goods and services because of inflationary increases on food and supplies.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**234 008**	**107 862**	**46.1**	**215 272**	**92.0**	**245 872**	**235 352**	**100.0**	**105 458**	**44.8**
Sales of goods and services produced by the department	164 266	74 749	45.5	150 137	91.4	172 105	166 639	70.8	76 297	45.8
Sales of scrap, waste, arms and other used current goods	1 537	1 121	72.9	1 709	111.2	1 601	1 601	0.7	667	41.7
Fines, penalties and forfeits	13 807	7 826	56.7	16 570	120.0	15 516	12 453	5.3	7 306	58.7
Interest, dividends and rent on land	1 103	(26)	(2.4)	123	11.2	1 149	1 149	0.5	61	5.3
Sales of capital assets	4 931	3 829	77.7	6 207	125.9	5 135	6 207	2.6	1 616	26.0
Transactions in financial assets and liabilities	48 364	20 363	42.1	40 526	83.8	50 366	47 303	20.1	19 511	41.2
Total	**234 008**	**107 862**	**46.1**	**215 272**	**92.0**	**245 872**	**235 352**	**100.0**	**105 458**	**44.8**

Revenue trends

Mid-year revenue in 2025/26 was R107.9 million, 46.1 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R105.5 million, 44.8 per cent of the adjusted estimate of R235.4 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 decreased by R2.4 million, 2.3 per cent. This was mainly due to decreases in the sale of scrap and capital assets.

Changes to transfers and subsidies, including conditional grants

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**418 738**	**769 664**	**–**	**–**	**–**	**–**	**–**	**769 664**	**1 188 402**
Early retirement and voluntary exit programmes	418 738	769 664	–	–	–	–	–	769 664	1 188 402
Incarceration									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**129 793**	**896**	**–**	**–**	**–**	**–**	**–**	**896**	**130 689**
Judicial Inspectorate for Correctional Services	129 793	896	–	–	–	–	–	896	130 689
Households									
Other transfers to households									
Current	**44 285**	**–**	**–**	**–**	**–**	**1 142**	**–**	**1 142**	**45 427**
Offender gratuity	44 285	–	–	–	–	1 142	–	1 142	45 427

Judicial Inspectorate for Correctional Services

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**129 793**	**–**	**896**	**130 689**
of which:				
Current payments	129 103	–	–	129 103
Transfers and subsidies	322	–	896	1 218
Payments for capital assets	368	–	–	368
Executive authority	Minister of Correctional Services			
Accounting officer	Chief Executive Officer of the Inspectorate			
Website	www.jics.gov.za			

Department purpose

Inspect, monitor and report on the treatment of inmates and the conditions in correctional centres.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first five months of 2026/27 (April to August)[1]	Changed target for 2026/27
Number of correctional facilities inspected on the conditions and treatment of inmates per year	Inspections and Compliance Monitoring	Improved governance and performance of public entities	150	85	–
Percentage of investigations mandated within 7 days of notification per year	Inspections and Compliance Monitoring		80%	83.3%	–
Percentage of complaints received and processed per year[2]	Inspections and Compliance Monitoring		70%	–[2]	–
Percentage of reported unnatural deaths in correctional facilities received and processed per year	Inspections and Compliance Monitoring	An ethical, capable and professional public service	100%	54.5%	–
Percentage of reported natural deaths in correctional facilities received and processed per year	Inspections and Compliance Monitoring		100%	62.1%	–
Percentage of instructions issued to the state attorney per year[2]	Inspections and Compliance Monitoring	A reformed, integrated and modernised criminal justice system	80%	–[2]	–

1. Only data for the first five months of 2026/27 was available at the time of publication.
2. The indicators were removed after the publication of the 2026 ENE

Progress

The inspectorate has begun the process of recruiting additional inspectors to address the low performance on inspections in the first 5 months of the year. Over the same period, the inspectorate achieved 83.3 per cent of investigations mandated within 7 days of the notification against a targeted 80 per cent for the year. This high achievement was due to the cases not involving complex matters such as acts of torture, allegations of corruption or degrading treatment. The inspectorate achieved just 54.5 per cent reported unnatural deaths due to the late submission and verification of the supporting evidence from the Department of Correctional Services.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	57 157	–	(1 450)	–	896	–	–	(554)	56 603
Inspections and Compliance Monitoring	23 088	–	(1 800)	–	–	–	–	(1 800)	21 288
Regional Coordination and Oversight	49 548	–	3 250	–	–	–	–	3 250	52 798
Total	**129 793**	**–**	**–**	**–**	**896**	**–**	**–**	**896**	**130 689**
Economic classification									
Current payments	**129 103**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**129 103**
Compensation of employees	85 986	–	6 000	–	–	–	–	6 000	91 986
Goods and services	43 117	–	(6 000)	–	–	–	–	(6 000)	37 117
Transfers and subsidies	**322**	**–**	**–**	**–**	**896**	**–**	**–**	**896**	**1 218**
Provinces and municipalities	21	–	–	–	–	–	–	–	21
Households	301	–	–	–	896	–	–	896	1 197
Payments for capital assets	**368**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**368**
Machinery and equipment	368	–	–	–	–	–	–	–	368
Total	**129 793**	**–**	**–**	**–**	**896**	**–**	**–**	**896**	**130 689**

1. Other adjustments include self-financing expenditure, funds shifted between votes, funds shifted within a vote following a function shift, the use of funds in emergency situations, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management	8 974	–	200	–	–	–	–	200	9 174
Human resources	23 467	–	720	–	896	–	–	1 616	25 083
Finance	9 165	–	2 630	–	–	–	–	2 630	11 795
Information technology	12 296	–	(5 000)	–	–	–	–	(5 000)	7 296
Strategic management	3 255	–	–	–	–	–	–	–	3 255
Total	**57 157**	**–**	**(1 450)**	**–**	**896**	**–**	**–**	**(554)**	**56 603**
Economic classification									
Current payments	**56 467**	**–**	**(1 450)**	**–**	**–**	**–**	**–**	**(1 450)**	**55 017**
Compensation of employees	21 109	–	6 700	–	–	–	–	6 700	27 809
Goods and services	35 358	–	(8 150)	–	–	–	–	(8 150)	27 208
Transfers and subsidies	**322**	**–**	**–**	**–**	**896**	**–**	**–**	**896**	**1 218**
Provinces and municipalities	21	–	–	–	–	–	–	–	21
Households	301	–	–	–	896	–	–	896	1 197
Payments for capital assets	**368**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**368**
Machinery and equipment	368	–	–	–	–	–	–	–	368
Total	**57 157**	**–**	**(1 450)**	**–**	**896**	**–**	**–**	**(554)**	**56 603**

Programme 2: Inspections and Compliance Monitoring

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Legal and Special Operations	23 088	–	(1 800)	–	–	–	–	(1 800)	21 288
Total	**23 088**	**–**	**(1 800)**	**–**	**–**	**–**	**–**	**(1 800)**	**21 288**
Economic classification									
Current payments	**23 088**	**–**	**(1 800)**	**–**	**–**	**–**	**–**	**(1 800)**	**21 288**
Compensation of employees	19 890	–	(2 700)	–	–	–	–	(2 700)	17 190
Goods and services	3 198	–	900	–	–	–	–	900	4 098
Total	**23 088**	**–**	**(1 800)**	**–**	**–**	**–**	**–**	**(1 800)**	**21 288**

Programme 3: Regional Coordination and Oversight

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Operations	49 548	–	3 250	–	–	–	–	3 250	52 798
Total	**49 548**	**–**	**3 250**	**–**	**–**	**–**	**–**	**3 250**	**52 798**
Economic classification									
Current payments	**49 548**	**–**	**3 250**	**–**	**–**	**–**	**–**	**3 250**	**52 798**
Compensation of employees	44 987	–	2 000	–	–	–	–	2 000	46 987
Goods and services	4 561	–	1 250	–	–	–	–	1 250	5 811
Total	**49 548**	**–**	**3 250**	**–**	**–**	**–**	**–**	**3 250**	**52 798**

Details of adjustments to the 2026 ENE

Virements and shifts within the department

Programmes

1. Administration
2. Inspections and Compliance Monitoring
3. Regional Coordination and Oversight

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(8 150)**	**Programme 1**		**6 000**
Goods and services	Computer services	(6 000)	Compensation of employees	Salaries and wages[1]	6 000
			Programme 2		**900**
	Property payments	(900)	Goods and services	Travel and subsistence	900
			Programme 3		**1 250**
	Property payments	(1 250)	Goods and services	Travel and subsistence	1 250
Shifts within the programme as a percentage of the programme budget		10.5%			
Virements to other programmes as a percentage of the programme budget		**3.8%**			

Virements and shifts within the department (continued)

Programmes

1. Administration
2. Inspections and Compliance Monitoring
3. Regional Coordination and Oversight

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 2		**(2 700)**	**Programme 1**		**700**
Compensation of employees	Reallocation of funds incorrectly allocated in the 2026 ENE	(700)	Compensation of employees	Salaries and wages	700
			Programme 3		**2 000**
	Reallocation of funds incorrectly allocated in the 2026 ENE	(2 000)	Compensation of employees	Salaries and wages	2 000
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget[2]		**11.7%**			
Total		**(10 850)**			**10 850**

1. National Treasury approval has been obtained.
2. Only the legislature may approve this virement in terms of the Public Finance Management Act, (Act 1 of 1999).

Appropriation of funds for expenditure announced by the minister during the tabling of the annual budget – R896 000

Programme 1: Administration

An additional R896 000 is allocated to fund the early retirement and voluntary exit programmes.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	**2025/26**					**2026/27**			
		Outcome						**Actual expenditure**	
R thousand	**Adjusted appropriation**	**Apr 25 - Sep 25**	**Apr 25 - Sep 25 % of adjusted appropriation**	**Apr 25 - Mar 26**	**Apr 25 - Mar 26 % of adjusted appropriation**	**Adjusted appropriation**	**Adjusted appropriation/ Total (%)**	**Apr 26 - Sep 26**	**Apr 26 - Sep 26 % of adjusted appropriation**
Administration	59 169	20 000	34	54 445	92	56 603	43.3	25 086	44
Inspections and Compliance Monitoring	18 773	5 762	31	15 237	81	21 288	16.3	9 023	42.4
Regional Coordination and Oversight	43 210	16 103	37	42 229	98	52 798	40.4	25 641	48.6
Total	**121 152**	**41 865**	**35**	**111 911**	**92**	**130 689**	**100.0**	**59 750**	**45.7**
Economic classification									–
Current payments	**116 634**	**41 150**	**35**	**108 059**	**93**	**129 103**	**98.8**	**59 583**	**46.2**
Compensation of employees	82 567	29 071	35	76 182	92	91 986	70.4	41 925	45.6
Goods and services	34 067	12 079	35	31 877	94	37 117	28.4	17 658	47.6
Transfers and subsidies	**328**	**525**	**160**	**853**	**260**	**1 218**	**0.9**	**43**	**3.5**
Provinces and municipalities	20	14	70	24	120	21	0.0	14	66.7
Public corporations and private enterprises	–	(3)	–	–	–	–	–	–	–
Households	308	514	167	829	269	1 197	0.9	29	2.4
Payments for capital assets	**4 190**	**190**	**5**	**2 999**	**72**	**368**	**0.3**	**124**	**33.7**
Machinery and equipment	4 190	190	5	2 999	72	368	0.3	124	33.7
Total	**121 152**	**41 865**	**35**	**111 911**	**92**	**130 689**	**100.0**	**59 750**	**45.7**

Expenditure trends

Total expenditure in 2025/26 was R111.9 million, 92 per cent of the 2025/26 adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R41.9 million, 35 per cent of the adjusted appropriation of

R121.2 million, whereas expenditure in the first half of 2026/27 was R59.8 million, 45.7 per cent of the adjusted budget of R130.7 million. Compared with the first half of 2025/26, expenditure over the same period in 2025/26 increased by R17.9 million, 42.7 per cent, due to an increase in the number of personnel.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**23**	**12**	**52.2**	**28**	**121.7**	**9**	**24**	**100.0**	**18**	**75.0**
Sales of goods and services produced by the department	23	12	52.2	28	121.7	9	24	100.0	18	75.0
Total	**23**	**12**	**52.2**	**28**	**121.7**	**9**	**24**	**100.0**	**18**	**75.0**

Revenue trends

Mid-year revenue in 2025/26 was R12 000, 52.2 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R18 000, 75 per cent of the adjusted estimate of R24 000. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R6 000, 50 per cent. This was mainly due to higher sales of goods and services.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**301**	**–**	**–**	**–**	**896**	**–**	**–**	**896**	**1 197**
Employee social benefits	301	–	–	–	896	–	–	896	1 197

Vote 23

Defence

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**57 605 718**	**–**	**3 852 032**	**61 457 750**
of which:				
Current payments	51 088 210	–	2 057 473	53 145 683
Transfers and subsidies	5 733 442	–	1 523 197	7 256 639
Payments for capital assets	784 066	–	271 362	1 055 428
Executive authority	Minister of Defence and Military Veterans			
Accounting officer	Secretary for Defence			
Website	www.dod.mil.za			

Vote purpose

Defend and protect the Republic of South Africa, its territorial integrity and its people, in accordance with the Constitution and the principles of international law regulating the use of force.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of reserve force person days per year	Administration	Enhanced peace and security in Africa	2 619 960	2 298 863	_
Percentage compliance with the Southern African Development Community standby force pledge per year	Force Employment		100% (32)	79% (25.2/32)	_
Percentage compliance with number of external operations conducted per year	Force Employment		100% (2)	100% (2)	_
Percentage compliance with number of internal operations conducted per year	Force Employment	Effective border security	100% (4)	100% (4)	_
Number of planned joint, interdepartmental, interagency and multinational military exercises conducted per year	Force Employment	Enhanced peace and security in Africa	3	0	_
Number of landward sub-units deployed on border safeguarding per year	Force Employment	Effective border security	15	15	_
Number of maritime coastal patrols conducted per year	Force Employment	Enhanced peace and security in Africa	4	2	_
Number of hours flown per year	Air Defence	Effective border security	12 000	2 954	_
Number of hours at sea per year	Maritime Defence		8 000	3 297	_

Progress

The department achieved 2 298 863 reserve force person days by mid-year against an annual target of 2 619 960. This high achievement was largely attributable to the deployment of South African National Defence Force members through Operation Prosper, in cooperation with the South African Police Service, to prevent and combat illegal mining and gangsterism in Eastern Cape, Free State, Gauteng, North West and Western Cape.

Over the same period, the department complied fully with all external and internal operations. This included the provision of support to operations in the Democratic Republic of the Congo and participating in efforts to combat piracy in the Mozambique Channel, and executing all of South Africa's internal commitments such as border safeguarding, police support and humanitarian search and rescue missions.

The targeted joint interdepartmental, interagency and multinational military exercises are planned to take place during the fourth quarter. Although the department had conducted only 2 maritime coastal patrol by mid-year against an annual target of 4, it remains on track to meet the target by the fourth quarter. Similarly, only 2 954 hours were flown by mid-year against an annual target of 12 000. The underachievement is primarily attributable to delays in sourcing specialised aircraft components, which have affected maintenance and repair schedules. This target is expected to be met in the fourth quarter. Delays in the maintenance and repair of vessels resulted in only 3 297 hours at sea against an annual target of 8 000 hours. Performance is expected to improve in the second half of the year once the maintenance and repair work is completed.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	6 138 833	10 102	–	24 233	–	800 000	–	834 335	6 973 168
Force Employment	4 385 691	–	–	13 576	823 154	313 710	–	1 150 440	5 536 131
Landward Defence	18 759 789	–	–	81 779	–	608 854	–	690 633	19 450 422
Air Defence	7 569 545	–	–	97 152	–	147 134	–	244 286	7 813 831
Maritime Defence	5 076 768	–	–	48 538	–	–	–	48 538	5 125 306
Military Health Support	6 403 698	560 000	–	97 990	–	150 000	–	807 990	7 211 688
Defence Intelligence	1 236 682	–	–	13 114	–	–	–	13 114	1 249 796
General Support	8 034 712	–	–	62 696	–	–	–	62 696	8 097 408
Total	**57 605 718**	**570 102**	**–**	**439 078**	**823 154**	**2 019 698**	**–**	**3 852 032**	**61 457 750**
Economic classification									
Current payments	**51 088 210**	**–**	**(279 391)**	**–**	**823 154**	**1 513 710**	**–**	**2 057 473**	**53 145 683**
Compensation of employees	37 744 676	–	(292 000)	–	344 744	–	–	52 744	37 797 420
Goods and services	13 343 534	–	12 609	–	478 410	1 513 710	–	2 004 729	15 348 263
Transfers and subsidies	**5 733 442**	**570 102**	**8 029**	**439 078**	**–**	**505 988**	**–**	**1 523 197**	**7 256 639**
Provinces and municipalities	235	–	–	–	–	–	–	–	235
Departmental agencies and accounts	3 889 195	–	90	–	–	505 988	–	506 078	4 395 273
Public corporations and private enterprises	1 512 639	–	7 939	–	–	–	–	7 939	1 520 578
Non-profit institutions	11 462	–	–	–	–	–	–	–	11 462
Households	319 911	570 102	–	439 078	–	–	–	1 009 180	1 329 091
Payments for capital assets	**784 066**	**–**	**271 362**	**–**	**–**	**–**	**–**	**271 362**	**1 055 428**
Buildings and other fixed structures	382 887	–	–	–	–	–	–	–	382 887
Machinery and equipment	371 653	–	286 416	–	–	–	–	286 416	658 069
Specialised military assets	22 835	–	(15 054)	–	–	–	–	(15 054)	7 781
Biological assets	4 244	–	–	–	–	–	–	–	4 244
Software and other intangible assets	2 447	–	–	–	–	–	–	–	2 447
Total	**57 605 718**	**570 102**	**–**	**439 078**	**823 154**	**2 019 698**	**–**	**3 852 032**	**61 457 750**

1. Other adjustments include unforeseeable and unavoidable expenditure, funds shifted within a vote following a function shift, the use of funds in emergency situations, declared unspent funds, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	112 989	–	–	–	–	–	–	–	112 989
Departmental Direction	60 134	–	–	–	–	100 000	–	100 000	160 134
Policy and Planning	171 301	–	–	1 102	–	–	–	1 102	172 403
Financial Services	597 978	10 102	–	–	–	–	–	10 102	608 080
Human Resources Support Services	1 118 500	–	–	10 850	–	–	–	10 850	1 129 350
Legal Services	443 420	–	–	9 525	–	–	–	9 525	452 945
Inspection and Audit Services	179 409	–	–	–	–	–	–	–	179 409
Acquisition Services and Management of Denel	110 239	–	–	2 045	–	–	–	2 045	112 284
Communication Services	133 975	–	–	–	–	–	–	–	133 975
South African National Defence Force Command and Control	224 000	–	–	711	–	–	–	711	224 711
Religious Services	24 389	–	–	–	–	–	–	–	24 389
Defence Reserve Direction	44 248	–	–	–	–	–	–	–	44 248
Defence Foreign Relations	21 587	–	–	–	–	–	–	–	21 587
Office Accommodation	2 896 664	–	–	–	–	700 000	–	700 000	3 596 664
Total	**6 138 833**	**10 102**	**–**	**24 233**	**–**	**800 000**	**–**	**834 335**	**6 973 168**
Economic classification									
Current payments	**5 954 088**	**–**	**–**	**–**	**–**	**800 000**	**–**	**800 000**	**6 754 088**
Compensation of employees	2 491 106	–	–	–	–	–	–	–	2 491 106
Goods and services	3 462 982	–	–	–	–	800 000	–	800 000	4 262 982
Transfers and subsidies	**142 164**	**10 102**	**–**	**24 233**	**–**	**–**	**–**	**34 335**	**176 499**
Provinces and municipalities	68	–	–	–	–	–	–	–	68
Departmental agencies and accounts	31 175	–	–	–	–	–	–	–	31 175
Public corporations and private enterprises	19	–	–	–	–	–	–	–	19
Non-profit institutions	11 262	–	–	–	–	–	–	–	11 262
Households	99 640	10 102	–	24 233	–	–	–	34 335	133 975
Payments for capital assets	**42 581**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**42 581**
Buildings and other fixed structures	1 507	–	–	–	–	–	–	–	1 507
Machinery and equipment	40 819	–	–	–	–	–	–	–	40 819
Software and other intangible assets	255	–	–	–	–	–	–	–	255
Total	**6 138 833**	**10 102**	**–**	**24 233**	**–**	**800 000**	**–**	**834 335**	**6 973 168**

Programme 2: Force Employment

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Strategic Direction	205 270	–	–	1 764	–	–	–	1 764	207 034
Operational Direction	515 872	–	–	7 490	–	–	–	7 490	523 362
Special Operations	1 302 181	–	–	4 322	–	–	–	4 322	1 306 503
Regional Security	923 685	–	–	–	–	313 710	–	313 710	1 237 395
Support to the People	1 438 683	–	–	–	823 154	–	–	823 154	2 261 837
Total	**4 385 691**	**–**	**–**	**13 576**	**823 154**	**313 710**	**–**	**1 150 440**	**5 536 131**
Economic classification									
Current payments	**4 039 637**	**–**	**–**	**–**	**823 154**	**313 710**	**–**	**1 136 864**	**5 176 501**
Compensation of employees	2 866 307	–	(292 000)	–	344 744	–	–	52 744	2 919 051
Goods and services	1 173 330	–	292 000	–	478 410	313 710	–	1 084 120	2 257 450
Transfers and subsidies	**242 546**	**–**	**–**	**13 576**	**–**	**–**	**–**	**13 576**	**256 122**
Departmental agencies and accounts	230 270	–	–	–	–	–	–	–	230 270
Public corporations and private enterprises	11	–	–	–	–	–	–	–	11
Households	12 265	–	–	13 576	–	–	–	13 576	25 841
Payments for capital assets	**103 508**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**103 508**
Buildings and other fixed structures	16 490	–	–	–	–	–	–	–	16 490
Machinery and equipment	67 413	–	15 054	–	–	–	–	15 054	82 467
Specialised military assets	19 605	–	(15 054)	–	–	–	–	(15 054)	4 551
Total	**4 385 691**	**–**	**–**	**13 576**	**823 154**	**313 710**	**–**	**1 150 440**	**5 536 131**

Programme 3: Landward Defence

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Strategic Direction	592 722	–	–	11 724	–	–	–	11 724	604 446
Infantry Capability	6 632 260	–	–	16 084	–	358 854	–	374 938	7 007 198
Armour Capability	687 907	–	–	3 988	–	–	–	3 988	691 895
Artillery Capability	689 123	–	–	1 236	–	–	–	1 236	690 359
Air Defence Artillery Capability	522 462	–	–	1 951	–	–	–	1 951	524 413
Engineering Capability	1 146 518	–	–	5 963	–	–	–	5 963	1 152 481
Operational Intelligence	340 765	–	–	747	–	–	–	747	341 512
Command and Control Capability	294 337	–	–	1 529	–	–	–	1 529	295 866
Support Capability	5 266 329	–	–	20 219	–	250 000	–	270 219	5 536 548
General Training Capability	771 665	–	–	10 079	–	–	–	10 079	781 744
Signal Capability	1 815 701	–	–	8 259	–	–	–	8 259	1 823 960
Total	**18 759 789**	**–**	**–**	**81 779**	**–**	**608 854**	**–**	**690 633**	**19 450 422**

Programme 3: Landward Defence (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**17 928 400**	**–**	**(16 171)**	**–**	**–**	**250 000**	**–**	**233 829**	**18 162 229**
Compensation of employees	15 766 077	–	–	–	–	–	–	–	15 766 077
Goods and services	2 162 323	–	(16 171)	–	–	250 000	–	233 829	2 396 152
Transfers and subsidies	**796 345**	**–**	**(1 116)**	**81 779**	**–**	**358 854**	**–**	**439 517**	**1 235 862**
Provinces and municipalities	38	–	–	–	–	–	–	–	38
Departmental agencies and accounts	719 291	–	–	–	–	358 854	–	358 854	1 078 145
Public corporations and private enterprises	1 125	–	(1 116)	–	–	–	–	(1 116)	9
Households	75 891	–	–	81 779	–	–	–	81 779	157 670
Payments for capital assets	**35 044**	**–**	**17 287**	**–**	**–**	**–**	**–**	**17 287**	**52 331**
Buildings and other fixed structures	339	–	–	–	–	–	–	–	339
Machinery and equipment	29 555	–	17 287	–	–	–	–	17 287	46 842
Specialised military assets	950	–	–	–	–	–	–	–	950
Biological assets	4 200	–	–	–	–	–	–	–	4 200
Total	**18 759 789**	**–**	**–**	**81 779**	**–**	**608 854**	**–**	**690 633**	**19 450 422**

Programme 4: Air Defence

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Strategic Direction	55 748	–	–	–	–	–	–	–	55 748
Operational Direction	143 017	–	–	–	–	–	–	–	143 017
Helicopter Capability	1 127 353	–	–	1 761	–	147 134	–	148 895	1 276 248
Transport and Maritime Capability	629 970	–	–	2 083	–	–	–	2 083	632 053
Air Combat Capability	825 688	–	–	2 222	–	–	–	2 222	827 910
Operational Support and Intelligence Capability	426 331	–	–	8 296	–	–	–	8 296	434 627
Command and Control Capability	467 173	–	–	4 235	–	–	–	4 235	471 408
Base Support Capability	2 443 279	–	–	56 315	–	–	–	56 315	2 499 594
Command Post	120 984	–	–	1 768	–	–	–	1 768	122 752
Training Capability	535 854	–	–	6 189	–	–	–	6 189	542 043
Technical Support Services	794 148	–	–	14 283	–	–	–	14 283	808 431
Total	**7 569 545**	**–**	**–**	**97 152**	**–**	**147 134**	**–**	**244 286**	**7 813 831**

Programme 4: Air Defence (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**6 144 014**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**6 144 014**
Compensation of employees	4 742 391	–	–	–	–	–	–	–	4 742 391
Goods and services	1 401 623	–	–	–	–	–	–	–	1 401 623
Transfers and subsidies	**1 356 649**	**–**	**–**	**97 152**	**–**	**147 134**	**–**	**244 286**	**1 600 935**
Provinces and municipalities	10	–	–	–	–	–	–	–	10
Departmental agencies and accounts	1 325 465	–	–	–	–	147 134	–	147 134	1 472 599
Households	31 174	–	–	97 152	–	–	–	97 152	128 326
Payments for capital assets	**68 882**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**68 882**
Buildings and other fixed structures	581	–	–	–	–	–	–	–	581
Machinery and equipment	68 301	–	–	–	–	–	–	–	68 301
Total	**7 569 545**	**–**	**–**	**97 152**	**–**	**147 134**	**–**	**244 286**	**7 813 831**

Programme 5: Maritime Defence

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Maritime Direction	919 990	–	–	27 735	–	–	–	27 735	947 725
Maritime Combat Capability	1 194 826	–	41	2 107	–	–	–	2 148	1 196 974
Maritime Logistics Support Capability	1 591 891	–	(41)	840	–	–	–	799	1 592 690
Maritime Human Resources and Training Capability	657 056	–	–	4 933	–	–	–	4 933	661 989
Base Support Capability	713 005	–	–	12 923	–	–	–	12 923	725 928
Total	**5 076 768**	**–**	**–**	**48 538**	**–**	**–**	**–**	**48 538**	**5 125 306**
Economic classification									
Current payments	**3 820 288**	**–**	**(131)**	**–**	**–**	**–**	**–**	**(131)**	**3 820 157**
Compensation of employees	2 940 024	–	–	–	–	–	–	–	2 940 024
Goods and services	880 264	–	(131)	–	–	–	–	(131)	880 133
Transfers and subsidies	**1 240 216**	**–**	**131**	**48 538**	**–**	**–**	**–**	**48 669**	**1 288 885**
Provinces and municipalities	10	–	–	–	–	–	–	–	10
Departmental agencies and accounts	835 442	–	90	–	–	–	–	90	835 532
Public corporations and private enterprises	371 582	–	41	–	–	–	–	41	371 623
Households	33 182	–	–	48 538	–	–	–	48 538	81 720
Payments for capital assets	**16 264**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**16 264**
Machinery and equipment	11 892	–	–	–	–	–	–	–	11 892
Specialised military assets	2 280	–	–	–	–	–	–	–	2 280
Software and other intangible assets	2 092	–	–	–	–	–	–	–	2 092
Total	**5 076 768**	**–**	**–**	**48 538**	**–**	**–**	**–**	**48 538**	**5 125 306**

Programme 6: Military Health Support

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Strategic Direction	306 388	560 000	–	4 772	–	–	–	564 772	871 160
Mobile Military Health Support	227 486	–	–	3 097	–	–	–	3 097	230 583
Area Military Health Service	2 500 639	–	–	38 832	–	–	–	38 832	2 539 471
Specialist/Tertiary Health Service	2 577 160	–	–	44 606	–	150 000	–	194 606	2 771 766
Military Health Product Support Capability	309 323	–	–	3 862	–	–	–	3 862	313 185
Military Health Training Capability	482 702	–	–	2 821	–	–	–	2 821	485 523
Total	**6 403 698**	**560 000**	**–**	**97 990**	**–**	**150 000**	**–**	**807 990**	**7 211 688**
Economic classification									
Current payments	**6 321 240**	**–**	**–**	**–**	**–**	**150 000**	**–**	**150 000**	**6 471 240**
Compensation of employees	4 669 797	–	–	–	–	–	–	–	4 669 797
Goods and services	1 651 443	–	–	–	–	150 000	–	150 000	1 801 443
Transfers and subsidies	**38 205**	**560 000**	**–**	**97 990**	**–**	**–**	**–**	**657 990**	**696 195**
Provinces and municipalities	6	–	–	–	–	–	–	–	6
Public corporations and private enterprises	1	–	–	–	–	–	–	–	1
Non-profit institutions	200	–	–	–	–	–	–	–	200
Households	37 998	560 000	–	97 990	–	–	–	657 990	695 988
Payments for capital assets	**44 253**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**44 253**
Buildings and other fixed structures	1 889	–	–	–	–	–	–	–	1 889
Machinery and equipment	42 320	–	–	–	–	–	–	–	42 320
Biological assets	44	–	–	–	–	–	–	–	44
Total	**6 403 698**	**560 000**	**–**	**97 990**	**–**	**150 000**	**–**	**807 990**	**7 211 688**

Programme 7: Defence Intelligence

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Operations	333 372	–	–	–	–	–	–	–	333 372
Defence Intelligence Support Services	903 310	–	–	13 114	–	–	–	13 114	916 424
Total	**1 236 682**	**–**	**–**	**13 114**	**–**	**–**	**–**	**13 114**	**1 249 796**
Economic classification									
Current payments	**886 331**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**886 331**
Compensation of employees	740 193	–	–	–	–	–	–	–	740 193
Goods and services	146 138	–	–	–	–	–	–	–	146 138
Transfers and subsidies	**340 066**	**–**	**–**	**13 114**	**–**	**–**	**–**	**13 114**	**353 180**
Provinces and municipalities	5	–	–	–	–	–	–	–	5
Departmental agencies and accounts	333 372	–	–	–	–	–	–	–	333 372
Households	6 689	–	–	13 114	–	–	–	13 114	19 803
Payments for capital assets	**10 285**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**10 285**
Machinery and equipment	10 285	–	–	–	–	–	–	–	10 285
Total	**1 236 682**	**–**	**–**	**13 114**	**–**	**–**	**–**	**13 114**	**1 249 796**

Programme 8: General Support

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Joint Logistics Services	4 299 948	–	(8 754)	50 596	–	–	–	41 842	4 341 790
Command and Management Information Systems	1 213 252	–	–	808	–	–	–	808	1 214 060
Military Police	855 638	–	–	11 292	–	–	–	11 292	866 930
Technology Development	369 461	–	–	–	–	–	–	–	369 461
Departmental Support	1 296 413	–	8 754	–	–	–	–	8 754	1 305 167
Total	**8 034 712**	**–**	**–**	**62 696**	**–**	**–**	**–**	**62 696**	**8 097 408**
Economic classification									
Current payments	**5 994 212**	**–**	**(263 089)**	**–**	**–**	**–**	**–**	**(263 089)**	**5 731 123**
Compensation of employees	3 528 781	–	–	–	–	–	–	–	3 528 781
Goods and services	2 465 431	–	(263 089)	–	–	–	–	(263 089)	2 202 342
Transfers and subsidies	**1 577 251**	**–**	**9 014**	**62 696**	**–**	**–**	**–**	**71 710**	**1 648 961**
Provinces and municipalities	98	–	–	–	–	–	–	–	98
Departmental agencies and accounts	414 180	–	–	–	–	–	–	–	414 180
Public corporations and private enterprises	1 139 901	–	9 014	–	–	–	–	9 014	1 148 915
Households	23 072	–	–	62 696	–	–	–	62 696	85 768
Payments for capital assets	**463 249**	**–**	**254 075**	**–**	**–**	**–**	**–**	**254 075**	**717 324**
Buildings and other fixed structures	362 081	–	–	–	–	–	–	–	362 081
Machinery and equipment	101 068	–	254 075	–	–	–	–	254 075	355 143
Software and other intangible assets	100	–	–	–	–	–	–	–	100
Total	**8 034 712**	**–**	**–**	**62 696**	**–**	**–**	**–**	**62 696**	**8 097 408**

Details of adjustments to the 2026 ENE

Funds shifted between votes – R570.102 million

Programme 6: Military Health Support

R560 million is transferred from projected unspent funds in other departments to fund the Regular Force Medical Continuation Fund, supporting the provision of health care services to retired regular force members and their dependants.

Programme 1: Administration

R10.102 million is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes.

Virements and shifts within the vote

Programmes

1. Administration
2. Force Employment
3. Landward Defence
4. Air Defence
5. Maritime Defence
6. Military Health Support
7. Defence Intelligence
8. General Support

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 2		**(307 054)**	**Programme 2**		**307 054**
Compensation of employees	Withdrawal of troops from the Democratic Republic of the Congo	(292 000)	Goods and services	Repatriation of prime mission equipment[1]	292 000
Payments for capital assets	Specialised military assets, transport aircraft	(15 054)	Machinery and equipment	Generators for the Special Forces School	15 054
Shifts within the programme as a percentage of the programme budget		7%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 3		**(18 403)**	**Programme 3**		**18 403**
Goods and services	Contractors	(17 287)	Machinery and equipment	Vehicles for the South African Army	17 287
Public corporations and private enterprises	Armaments Corporation of South Africa	(1 116)	Goods and services	Research and development services rendered by the Defence Decision Support Institute[1]	1 116
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 5		**(131)**	**Programme 5**		**131**
Goods and services	Communication	(90)	Departmental agencies and accounts	Radio spectrum licence fees[1]	90
	Inventory (fuel, oil and gas)	(41)	Public corporations and private enterprises	Armaments Corporation of South Africa[1]	41
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 8		**(263 089)**	**Programme 8**		**263 089**
Goods and services	Computer services, minor assets	(187 085)	Machinery and equipment	System servers	187 085
	Property payments	(66 990)		Tents, transport equipment	66 990
	Property payments	(9 014)	Public corporations and private enterprises	Armaments Corporation of South Africa[1]	9 014
Shifts within the programme as a percentage of the programme budget		3.3%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(588 677)**			**588 677**

1. National Treasury approval has been obtained.

Rollovers – R439.078 million

R439.078 million is rolled over for expenses related to the early retirement and voluntary exit programmes for South African National Defence Force members. The allocation will cover expenses related to financial incentives and medical continuation as follows:

Programme 1: Administration

R24.233 million

Programme 2: Force Employment

R13.576 million

Programme 3: Landward Defence

R81.779 million

Programme 4: Air Defence

R97.152 million

Programme 5: Maritime Defence

R48.538 million

Programme 6: Military Health Support

R97.99 million

Programme 7: Defence Intelligence

R13.114 million

Programme 8: General Support

R62.696 million

Appropriation of funds for expenditure announced by the minister during the tabling of the annual budget – R823.154 million

Programme 2: Force Employment

An additional R823.154 million is allocated to the programme for expenses related to the deployment of South African National Defence Force members through Operation Prosper, in cooperation with the South African Police Service, to prevent and combat illegal mining and gangsterism in Eastern Cape, Free State, Gauteng, North West and Western Cape.

Self-financing expenditure – R2.019 698 billion

Revenue of R2.019 698 billion has been generated through reimbursements from the Southern African Development Community and the United Nations for South Africa's contributions towards peace support in the Democratic Republic of the Congo through operations Thiba and Mistral, and through the sale of equipment and spares procured through the special defence account. The revenue will be used to relieve operational expenditure pressures, including shortfalls relating to leases and municipal services, and to provide for critical requirements identified in the 2015 South African Defence Review, such as the upgrading of prime mission equipment. It is allocated as follows:

Programme 1: Administration

R800 million

Programme 2: Force Employment
R313.71 million

Programme 3: Landward Defence
R608.854 million

Programme 4: Air Defence
R147.134 million

Programme 6: Military Health Support
R150 million

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	5 839 871	3 010 048	52	6 046 499	104	6 973 168	11.3	3 136 846	45
Force Employment	6 560 970	3 224 787	49	5 910 527	90	5 536 131	9.0	2 441 098	44.1
Landward Defence	19 175 953	10 841 971	57	22 131 941	115	19 450 422	31.6	11 463 057	58.9
Air Defence	7 247 941	3 507 944	48	7 448 855	103	7 813 831	12.7	3 627 519	46.4
Maritime Defence	5 011 891	2 360 350	47	4 984 071	99	5 125 306	8.3	2 568 159	50.1
Military Health Support	6 342 848	3 242 373	51	6 730 474	106	7 211 688	11.7	3 372 477	46.8
Defence Intelligence	1 192 624	556 605	47	1 306 341	110	1 249 796	2.0	636 494	50.9
General Support	7 700 092	3 650 520	47	7 772 422	101	8 097 408	13.2	3 722 702	46.0
Total	**59 072 190**	**30 394 598**	**51**	**62 331 130**	**106**	**61 457 750**	**100.0**	**30 968 352**	**50.4**
Economic classification									–
Current payments	**50 563 065**	**27 070 625**	**54**	**55 020 517**	**109**	**53 145 683**	**86.5**	**27 947 622**	**52.6**
Compensation of employees	36 703 098	19 935 814	54	40 402 578	110	37 797 420	61.5	20 802 634	55.0
Goods and services	13 859 967	7 134 811	51	14 617 939	105	15 348 263	25.0	7 144 988	46.6
Transfers and subsidies	**7 699 506**	**2 968 387**	**39**	**6 112 075**	**79**	**7 256 639**	**11.8**	**2 686 226**	**37.0**
Provinces and municipalities	232	78	34	195	84	235	0.0	84	35.7
Departmental agencies and accounts	5 088 458	1 637 733	32	3 910 129	77	4 395 273	7.2	1 669 379	38.0
Foreign governments and international organisations	487 000	473 618	97	473 618	97	–	–	–	–
Public corporations and private enterprises	1 453 974	725 367	50	1 453 893	100	1 520 578	2.5	754 642	49.6
Non-profit institutions	10 979	6 064	55	10 829	99	11 462	0.0	6 000	52.3
Households	658 863	125 527	19	263 411	40	1 329 091	2.2	256 121	19.3
Payments for capital assets	**809 619**	**355 069**	**44**	**1 195 921**	**148**	**1 055 428**	**1.7**	**333 240**	**31.6**
Buildings and other fixed structures	394 360	112 702	29	391 242	99	382 887	0.6	55 770	14.6
Machinery and equipment	392 014	239 575	61	790 739	202	658 069	1.1	276 734	42.1
Specialised military assets	20 623	1 874	9	1 874	9	7 781	0.0	–	–
Biological assets	142	892	628	892	628	4 244	0.0	736	17.3
Software and other intangible assets	2 480	26	1	11 174	451	2 447	0.0	–	–
Payments for financial assets	**–**	**517**	**–**	**2 617**	**–**	**–**	**–**	**1 264**	**–**
Total	**59 072 190**	**30 394 598**	**51**	**62 331 130**	**106**	**61 457 750**	**100.0**	**30 968 352**	**50.4**

Expenditure trends

Total expenditure in 2025/26 was R62.3 billion, 106 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R30.4 billion, 51 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R31 billion, 50.4 per cent of the adjusted appropriation of R61.5 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R573.8 million, 1.9 per cent. This was mainly attributable to an additional allocation to cover costs associated with the deployment of South African National Defence Force members through Operation Prosper, in cooperation with the South African Police Service, to prevent and combat illegal mining and gangsterism in Eastern Cape, Free State, Gauteng, North West and Western Cape.

Departmental receipts

R thousand	2025/26 Adjusted estimate	2025/26 Outcome Apr 25 - Sep 25	2025/26 Outcome Apr 25 - Sep 25 % of adjusted estimate	2025/26 Outcome Apr 25 - Mar 26	2025/26 Outcome Apr 25 - Mar 26 % of adjusted estimate	2026/27 Budget estimate	2026/27 Adjusted estimate	2026/27 Adjusted receipts estimate/ Total (%)	Actual receipts Apr 26 - Sep 26	Actual receipts Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**1 345 701**	**913 948**	**67.9**	**2 583 311**	**192.0**	**1 372 952**	**863 986**	**100.0**	**417 015**	**48.3**
Sales of goods and services produced by the department	504 922	237 833	47.1	635 490	125.9	523 510	533 510	61.7	300 486	56.3
Sales of scrap, waste, arms and other used current goods	1 726	184	10.7	1 687	97.7	1 761	1 761	0.2	108	6.1
Transfers received	704 573	646 153	91.7	1 830 744	259.8	718 664	218 664	25.3	72 377	33.1
Fines, penalties and forfeits	1 491	808	54.2	1 315	88.2	1 521	1 521	0.2	545	35.8
Interest, dividends and rent on land	13 215	8 193	62.0	43 661	330.4	4 989	20 989	2.4	10 914	52.0
Sales of capital assets	33 948	13 252	39.0	14 861	43.8	34 966	–	–	–	–
Transactions in financial assets and liabilities	85 826	7 525	8.8	55 553	64.7	87 541	87 541	10.1	32 585	37.2
Total	**1 345 701**	**913 948**	**67.9**	**2 583 311**	**192.0**	**1 372 952**	**863 986**	**100.0**	**417 015**	**48.3**

Revenue trends

Mid-year revenue in 2025/26 was R913.9 million, 67.9 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R417 million, 48.3 per cent of the adjusted estimate of R864 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 decreased by R496.9 million, 54.4 per cent. This was mainly attributable to the withdrawal of South African National Defence Force members from the Democratic Republic of the Congo through Operation Mistral, as announced by the President during the State of the Nation Address on 12 February 2026, as well as the conclusion of Southern African Development Community deployment through Operation Thiba.

Changes to transfers and subsidies

Summary of changes to transfers and subsidies per programme

R thousand	2026/27 Appropriation	2026/27 Special appropriation	2026/27 Adjustments appropriation Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	2026/27 Adjusted appropriation
Administration Households Social benefits Current	**99 640**	**–**	**10 102**	**–**	**24 233**	**–**	**–**	**–**	**34 335**	**133 975**
Employee social benefits	23 566	–	–	–	24 233	–	–	–	24 233	47 799
Early retirement and voluntary exit programmes	76 074	–	10 102	–	–	–	–	–	10 102	86 176
Force Employment Households Social benefits Current	**12 265**	**–**	**–**	**–**	**13 576**	**–**	**–**	**–**	**13 576**	**25 841**
Employee social benefits	12 265	–	–	–	13 576	–	–	–	13 576	25 841

Summary of changes to transfers and subsidies per programme (continued)

	2026/27									
			Adjustments appropriation							
R thousand	Appropriation	Special appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Landward Defence										
Departmental agencies and accounts										
Departmental agencies (non-business entities)										
Current	**719 291**	**–**	**–**	**–**	**–**	**–**	**358 854**	**–**	**358 854**	**1 078 145**
Special defence account	719 291	–	–	–	–	–	358 854	–	358 854	1 078 145
Public corporations and private enterprises										
Public corporations										
Other transfers										
Current	**1 116**	**–**	**–**	**(1 116)**	**–**	**–**	**–**	**–**	**(1 116)**	**–**
Armaments Corporation of South Africa	1 116	–	–	(1 116)	–	–	–	–	(1 116)	–
Households										
Social benefits										
Current	**75 891**	**–**	**–**	**–**	**81 779**	**–**	**–**	**–**	**81 779**	**157 670**
Employee social benefits	75 891	–	–	–	81 779	–	–	–	81 779	157 670
Air Defence										
Departmental agencies and accounts										
Departmental agencies (non-business entities)										
Current	**1 325 465**	**–**	**–**	**–**	**–**	**–**	**147 134**	**–**	**147 134**	**1 472 599**
Special defence account	1 325 465	–	–	–	–	–	147 134	–	147 134	1 472 599
Households										
Social benefits										
Current	**31 174**	**–**	**–**	**–**	**97 152**	**–**	**–**	**–**	**97 152**	**128 326**
Employee social benefits	31 174	–	–	–	97 152	–	–	–	97 152	128 326
Maritime Defence										
Departmental agencies and accounts										
Departmental agencies (non-business entities)										
Current	**–**	**–**	**–**	**90**	**–**	**–**	**–**	**–**	**90**	**90**
Communication licences	–	–	–	90	–	–	–	–	90	90

Summary of changes to transfers and subsidies per programme (continued)

	2026/27									
			Adjustments appropriation							
R thousand	Appropriation	Special appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Public corporations and private enterprises Public corporations Other transfers Current	**371 582**	**–**	**–**	**41**	**–**	**–**	**–**	**–**	**41**	**371 623**
Armaments Corporation of South Africa	371 582	–	–	41	–	–	–	–	41	371 623
Households Social benefits Current	**33 182**	**–**	**–**	**–**	**48 538**	**–**	**–**	**–**	**48 538**	**81 720**
Employee social benefits	33 182	–	–	–	48 538	–	–	–	48 538	81 720
Military Health Support Households Social benefits Current	**37 998**	**–**	**–**	**–**	**97 990**	**–**	**–**	**–**	**97 990**	**135 988**
Employee social benefits	37 998	–	–	–	97 990	–	–	–	97 990	135 988
Households Other transfers to households Current	**–**	**–**	**560 000**	**–**	**–**	**–**	**–**	**–**	**560 000**	**560 000**
Employee social benefits	–	–	560 000	–	–	–	–	–	560 000	560 000
Defence Intelligence Households Social benefits Current	**6 689**	**–**	**–**	**–**	**13 114**	**–**	**–**	**–**	**13 114**	**19 803**
Employee social benefits	6 689	–	–	–	13 114	–	–	–	13 114	19 803
General Support Public corporations and private enterprises Public corporations Other transfers Current	**1 139 895**	**–**	**–**	**9 014**	**–**	**–**	**–**	**–**	**9 014**	**1 148 909**
Armaments Corporation of South Africa	1 139 895	–	–	9 014	–	–	–	–	9 014	1 148 909
Households Social benefits Current	**23 072**	**–**	**–**	**–**	**62 696**	**–**	**–**	**–**	**62 696**	**85 768**
Employee social benefits	23 072	–	–	–	62 696	–	–	–	62 696	85 768

Vote 24

Independent Police Investigative Directorate

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**447 127**	**(9 493)**	**12 007**	**449 641**
of which:				
Current payments	436 624	(9 493)	–	427 131
Transfers and subsidies	1 287	–	11 909	13 196
Payments for capital assets	9 216	–	98	9 314

Executive authority	Minister of Police
Accounting officer	Executive Director of the Independent Police Investigative Directorate
Website	www.ipid.gov.za

Vote purpose

Ensure independent oversight of the South African Police Service and the Municipal Police Services. Conduct independent and impartial investigations of identified criminal offences allegedly committed by members of the South African Police Service and the Municipal Police Services and make appropriate recommendations.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September 2026)	Changed target for 2026/27
Number of backlog investigations that are decision-ready per year	Investigations and Provincial Coordination	Increased feelings of safety for women and children in communities	4 500	1 701	–
Number of investigations of deaths in custody that are decision-ready within 90 days of registration per year	Investigations and Provincial Coordination		140	66	–
Number of investigations of death as a result of police actions that are decision-ready within 90 days of registration per year	Investigations and Provincial Coordination		80	51	–
Number of investigations of rape by a police officer that are decision-ready within 90 days of registration per year[1]	Investigations and Provincial Coordination		–[1]	24	–
Number of investigations of torture that are decision-ready within 90 days of registration per year[1]	Investigations and Provincial Coordination		50	25	–
Number of investigations of corruption that are decision-ready within 90 days of registration per year	Investigations and Provincial Coordination	Combat priority offences (economic crime, organised crime and corruption)	15	16	–

1. Indicator/Target changed to align with the department's 2026/27 annual performance plan, which was finalised after the publication of the 2026 ENE.

Progress

By mid-year, the target for the number of investigations of corruption that are decision-ready within 90 days of registration was exceeded due to the reprioritisation of provincial targets and resources towards high-priority corruption cases. In addition, the directorate intensified the implementation of its investigative

directives by utilising contract investigators to address priority cases, while voluntary overtime arrangements enabled investigators to dedicate additional effort towards the finalisation of investigations. The directorate is progressively strengthening its investigative capacity through the filling of vacant posts and expects improved performance during the second half of the year, with the aim of achieving all outstanding targets by year-end.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	143 029	–	1 600	–	–	–	–	1 600	144 629
Investigations and Provincial Coordination	283 988	2 088	–	–	–	–	–	2 088	286 076
Legal Compliance, Information and Stakeholder Management	20 110	426	(1 600)	–	–	–	–	(1 174)	18 936
Total	**447 127**	**2 514**	**–**	**–**	**–**	**–**	**–**	**2 514**	**449 641**
Economic classification									
Current payments	**436 624**	**–**	**(9 493)**	**–**	**–**	**–**	**–**	**(9 493)**	**427 131**
Compensation of employees	308 964	–	(9 395)	–	–	–	–	(9 395)	299 569
Goods and services	127 660	–	(98)	–	–	–	–	(98)	127 562
Transfers and subsidies	**1 287**	**2 514**	**9 395**	**–**	**–**	**–**	**–**	**11 909**	**13 196**
Provinces and municipalities	119	–	–	–	–	–	–	–	119
Departmental agencies and accounts	927	–	–	–	–	–	–	–	927
Public corporations and private enterprises	8	–	–	–	–	–	–	–	8
Households	233	2 514	9 395	–	–	–	–	11 909	12 142
Payments for capital assets	**9 216**	**–**	**98**	**–**	**–**	**–**	**–**	**98**	**9 314**
Machinery and equipment	9 216	–	98	–	–	–	–	98	9 314
Total	**447 127**	**2 514**	**–**	**–**	**–**	**–**	**–**	**2 514**	**449 641**

1. Other adjustments include unforeseeable and unavoidable expenditure, self-financing expenditure, funds shifted within a vote following a function shift, the use of funds in emergency situations, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Department Management	18 972	–	–	–	–	–	–	–	18 972
Corporate Services	69 630	–	1 592	–	–	–	–	1 592	71 222
Office Accommodation	18 011	–	–	–	–	–	–	–	18 011
Internal Audit	7 262	–	–	–	–	–	–	–	7 262
Finance Services	29 154	–	8	–	–	–	–	8	29 162
Total	**143 029**	**–**	**1 600**	**–**	**–**	**–**	**–**	**1 600**	**144 629**

Programme 1: Administration (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**139 615**	**–**	**995**	**–**	**–**	**–**	**–**	**995**	**140 610**
Compensation of employees	84 833	–	(605)	–	–	–	–	(605)	84 228
Goods and services	54 782	–	1 600	–	–	–	–	1 600	56 382
Transfers and subsidies	**1 074**	**–**	**605**	**–**	**–**	**–**	**–**	**605**	**1 679**
Provinces and municipalities	6	–	–	–	–	–	–	–	6
Departmental agencies and accounts	927	–	–	–	–	–	–	–	927
Public corporations and private enterprises	8	–	–	–	–	–	–	–	8
Households	133	–	605	–	–	–	–	605	738
Payments for capital assets	**2 340**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 340**
Machinery and equipment	2 340	–	–	–	–	–	–	–	2 340
Total	**143 029**	**–**	**1 600**	**–**	**–**	**–**	**–**	**1 600**	**144 629**

Programme 2: Investigations and Provincial Coordination

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Investigation Management	5 164	–	116	–	–	–	–	116	5 280
Investigation Services	270 626	2 088	116	–	–	–	–	2 204	272 830
Forensic Investigation Services	8 198	–	(232)	–	–	–	–	(232)	7 966
Total	**283 988**	**2 088**	**–**	**–**	**–**	**–**	**–**	**2 088**	**286 076**
Economic classification									
Current payments	**276 949**	**–**	**(8 314)**	**–**	**–**	**–**	**–**	**(8 314)**	**268 635**
Compensation of employees	208 463	–	(8 216)	–	–	–	–	(8 216)	200 247
Goods and services	68 486	–	(98)	–	–	–	–	(98)	68 388
Transfers and subsidies	**213**	**2 088**	**8 216**	**–**	**–**	**–**	**–**	**10 304**	**10 517**
Provinces and municipalities	113	–	–	–	–	–	–	–	113
Households	100	2 088	8 216	–	–	–	–	10 304	10 404
Payments for capital assets	**6 826**	**–**	**98**	**–**	**–**	**–**	**–**	**98**	**6 924**
Machinery and equipment	6 826	–	98	–	–	–	–	98	6 924
Total	**283 988**	**2 088**	**–**	**–**	**–**	**–**	**–**	**2 088**	**286 076**

Programme 3: Legal Compliance, Information and Stakeholder Management

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Legal Compliance Monitoring and Quality Assurance	12 255	426	(2 024)	–	–	–	–	(1 598)	10 657
Stakeholder Management	3 182	–	(880)	–	–	–	–	(880)	2 302
Policy Research and Information Management	4 673	–	1 304	–	–	–	–	1 304	5 977
Total	**20 110**	**426**	**(1 600)**	**–**	**–**	**–**	**–**	**(1 174)**	**18 936**
Economic classification									
Current payments	**20 060**	**–**	**(2 174)**	**–**	**–**	**–**	**–**	**(2 174)**	**17 886**
Compensation of employees	15 668	–	(574)	–	–	–	–	(574)	15 094
Goods and services	4 392	–	(1 600)	–	–	–	–	(1 600)	2 792
Transfers and subsidies	**–**	**426**	**574**	**–**	**–**	**–**	**–**	**1 000**	**1 000**
Households	–	426	574	–	–	–	–	1 000	1 000
Payments for capital assets	**50**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**50**
Machinery and equipment	50	–	–	–	–	–	–	–	50
Total	**20 110**	**426**	**(1 600)**	**–**	**–**	**–**	**–**	**(1 174)**	**18 936**

Details of adjustments to the 2026 ENE

Funds shifted between votes – R2.514 million

R2.514 million is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes.

Virements and shifts within the vote

Programmes

1. Administration
2. Investigations and Provincial Coordination
3. Legal Compliance, Information and Stakeholder Management

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(605)**	**Programme 1**		**605**
Compensation of employees	Vacant posts	(605)	Households	Leave gratuities	605
Shifts within the programme as a percentage of the programme budget		0.4%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 2		**(6 374)**	**Programme 2**		**6 374**
Goods and services	Communication	(98)	Machinery and equipment	Laptops, office furniture	98
Compensation of employees	Vacant posts	(6 276)	Households	Leave gratuities	6 276
Shifts within the programme as a percentage of the programme budget		2.2%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 3		**(2 174)**	**Programme 1**		**1 600**
Goods and services	Travel and subsistence	(1 600)	Goods and services	Business and advisory services	1 600
			Programme 3		**574**
Compensation of employees	Vacant posts	(574)	Households	Leave gratuities	574
Shifts within the programme as a percentage of the programme budget		2.9%			
Virements to other programmes as a percentage of the programme budget		**8%**			
Total		**(9 153)**			**9 153**

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	137 216	68 979	50	140 472	102	144 629	32.2	79 527	55
Investigations and Provincial Coordination	268 341	120 276	45	262 105	98	286 076	63.6	129 524	45.3
Legal Compliance, Information and Stakeholder Management	22 999	7 652	33	15 471	67	18 936	4.2	7 528	39.8
Total	**428 556**	**196 907**	**46**	**418 048**	**98**	**449 641**	**100.0**	**216 579**	**48.2**
Economic classification									–
Current payments	**415 453**	**193 469**	**47**	**397 345**	**96**	**427 131**	**95.0**	**204 364**	**47.8**
Compensation of employees	293 623	137 588	47	276 868	94	299 569	66.6	140 447	46.9
Goods and services	121 830	55 881	46	120 477	99	127 562	28.4	63 917	50.1
Transfers and subsidies	**1 103**	**939**	**85**	**1 437**	**130**	**13 196**	**2.9**	**5 655**	**42.9**
Provinces and municipalities	115	37	32	121	105	119	0.0	24	20.2
Departmental agencies and accounts	881	881	100	881	100	927	0.2	927	100.0
Public corporations and private enterprises	7	3	43	5	71	8	0.0	4	50.0
Households	100	18	18	430	430	12 142	2.7	4 700	38.7
Payments for capital assets	**11 999**	**2 499**	**21**	**19 213**	**160**	**9 314**	**2.1**	**6 560**	**70.4**
Machinery and equipment	11 999	2 499	21	12 460	104	9 314	2.1	219	2.4
Software and other intangible assets	–	–	–	6 753	–	–	–	6 341	–
Payments for financial assets	**1**	**–**	**–**	**53**	**5 300**	**–**	**–**	**–**	**–**
Total	**428 556**	**196 907**	**46**	**418 048**	**98**	**449 641**	**100.0**	**216 579**	**48.2**

Expenditure trends

Total expenditure in 2025/26 was R418 million, 98 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R196.9 million, 46 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R216.6 million, 48.2 per cent of the adjusted appropriation of R449.6 million. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R19.7 million, 10 per cent. This was mainly due to the implementation of cost-of-living adjustments and the early retirement and voluntary exit programmes, enhanced personal protection measures for investigators, and payments for computer services for improving ICT security.

Departmental receipts

R thousand	2025/26					2026/27				
		Outcome							Actual receipts	
	Adjusted	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**402**	**95**	**23.6**	**227**	**56.5**	**1 163**	**1 089**	**100.0**	**120**	**11.0**
Sales of goods and services produced by the department	149	73	49.0	149	100.0	146	145	13.3	80	55.2
Sales of scrap, waste, arms and other used current goods	1	–	–	4	400.0	1	3	0.3	3	100.0
Interest, dividends and rent on land	7	2	28.6	5	71.4	8	3	0.3	1	33.3
Sales of capital assets	–	–	–	–	–	800	800	73.5	–	–
Transactions in financial assets and liabilities	245	20	8.2	69	28.2	208	138	12.7	36	26.1
Total	**402**	**95**	**23.6**	**227**	**56.5**	**1 163**	**1 089**	**100.0**	**120**	**11.0**

Revenue trends

Mid-year revenue in 2025/26 was R95 000, 23.6 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R120 000, 11 per cent of the adjusted estimate of R1.1 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R25 000, 26.3 per cent. This was mainly due to higher than anticipated revenue recovered from outstanding debtors arising from fruitless and wasteful expenditure incurred.

Changes to transfers and subsidies

Summary of changes to transfers and subsidies per programme

R thousand	2026/27								
		Adjustments appropriation							
	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**133**	**–**	**605**	**–**	**–**	**–**	**–**	**605**	**738**
Employee social benefits	133	–	605	–	–	–	–	605	738
Investigations and Provincial Coordination									
Households									
Social benefits									
Current	**100**	**2 088**	**8 216**	**–**	**–**	**–**	**–**	**10 304**	**10 404**
Employee social benefits	100	2 088	8 216	–	–	–	–	10 304	10 404
Legal Compliance, Information and Stakeholder Management									
Households									
Social benefits									
Current	**–**	**426**	**574**	**–**	**–**	**–**	**–**	**1 000**	**1 000**
Employee social benefits	–	426	574	–	–	–	–	1 000	1 000

Vote 25

Justice and Constitutional Development

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**23 571 831**	**–**	**802 130**	**24 373 961**
of which:				
Current payments	19 155 601	–	305 904	19 461 505
Transfers and subsidies	3 787 214	–	247 628	4 034 842
Payments for capital assets	629 016	–	248 598	877 614
Direct charge against the National Revenue Fund	**2 751 174**	**–**	**–**	**2 751 174**
Executive authority	Minister of Justice and Constitutional Development			
Accounting officer	Director-General of Justice and Constitutional Development			
Website	www.justice.gov.za			

Vote purpose

Uphold and protect the Constitution and the rule of law, and render accessible, fair, speedy and cost-effective administration of justice in the interests of a safer and more secure South Africa.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first five months of 2026/27 (April to August)[1]	Changed target for 2026/27
Number of sexual offences courts established per year[2]	Lower Court Services	Increased feelings of safety for women and children in communities	20	0	–
Number of district courts upgraded in line with the minimum standards for domestic violence support services per year[2]	Lower Court Services	A reformed, integrated and modernised criminal justice system	44	40	–
Percentage of letters of appointment issued in deceased estates within 15 days of receipt of all required documents per year[2]	State Legal Services		80%	82.3% (19 743/24 003)	–
Conviction rate: - High courts	National Prosecuting Authority	Combat priority offences (economic crime, organised crime and corruption)	87%	88.3% (188/213)	–
- Regional courts[2]			78%	85.6% (6 871/8 029)	
- District courts			88%	96.7% (71 009/73 415)	
Number of new Thuthuzela care centres established per year[2]	National Prosecuting Authority	Increased feelings of safety for women and children in communities	4	0	–

Performance (continued)

Indicator	Programme	MTDP outcome	Annual performance		
			Projected for 2026/27 as published in the 2026 ENE	Achieved in the first five months of 2026/27 (April to August)[1]	Changed target for 2026/27
Conviction rate in serious commercial crime per year	National Prosecuting Authority	Combat priority offences (economic crime, organised crime and corruption)	90%	89.6% (103/115)	–
Total value of freezing orders obtained per year[2]	National Prosecuting Authority		R1bn	R300m	–
Total value of recoveries obtained per year[2]	National Prosecuting Authority		R350m	R318.4m	–
Number of people sentenced for corruption per year[3]	National Prosecuting Authority		240	–	–
Number of prosecutions finalised involving money laundering charges per year[2]	National Prosecuting Authority		90	43	–

1. Only data for the first five months of 2026/27 was available at the time of publication.

2. Indicator target revised to align with the department's 2026/27 annual performance plan, which was finalised after the publication of the 2026 ENE.

3. Indicator removed from department's 2026/27 annual performance plan, which was finalised after the publication of the 2026 ENE.

Progress

The 20 targeted sexual offences courts have been identified and approved for designation, which is set to be completed before year-end. The establishment of 4 new Thuthuzela care centres is progressing as planned and is expected to be completed during the second half of the financial year, bringing the total number of fully operational centres to 72.

The asset forfeiture unit continues to advance efforts to deprive criminals of the proceeds of unlawful activity, securing freezing orders valued at R300 million against an annual target of R1 billion and recoveries amounting to R318.4 million against an annual target of R350 million. Performance is on track, supported by strong collaboration between units within the National Prosecuting Authority and external partners such as the Financial Intelligence Centre, the South African Revenue Service and courts.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	3 148 550	–	240 194	–	529 980	–	–	770 174	3 918 724
Lower Court Services	7 811 496	44 005	(68 578)	–	101 290	–	–	76 717	7 888 213
State Legal Services	1 984 921	–	(84 515)	–	14 480	–	–	(70 035)	1 914 886
National Prosecuting Authority	6 313 002	–	(87 101)	–	81 113	–	–	(5 988)	6 307 014
Auxiliary and Associated Services	4 313 862	–	–	–	–	31 262	–	31 262	4 345 124
Subtotal	**23 571 831**	**44 005**	**–**	**–**	**726 863**	**31 262**	**–**	**802 130**	**24 373 961**
Direct charge against the National Revenue Fund	**2 751 174**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 751 174**
Magistrates' salaries	2 751 174	–	–	–	–	–	–	–	2 751 174
Total	**26 323 005**	**44 005**	**–**	**–**	**726 863**	**31 262**	**–**	**802 130**	**27 125 135**

Adjusted estimates (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Current payments	**21 857 640**	**44 005**	**(253 263)**	**–**	**515 162**	**–**	**–**	**305 904**	**22 163 544**
Compensation of employees	16 431 451	–	(700 872)	–	19 969	–	–	(680 903)	15 750 548
Goods and services	5 426 189	44 005	447 609	–	495 193	–	–	986 807	6 412 996
Transfers and subsidies	**3 836 349**	**–**	**4 665**	**–**	**211 701**	**31 262**	**–**	**247 628**	**4 083 977**
Provinces and municipalities	1 080	–	40	–	–	–	–	40	1 120
Departmental agencies and accounts	3 595 037	–	(274)	–	–	31 262	–	30 988	3 626 025
Foreign governments and international organisations	24 494	–	–	–	–	–	–	–	24 494
Public corporations and private enterprises	104	–	39	–	–	–	–	39	143
Households	215 634	–	4 860	–	211 701	–	–	216 561	432 195
Payments for capital assets	**629 016**	**–**	**248 598**	**–**	**–**	**–**	**–**	**248 598**	**877 614**
Buildings and other fixed structures	463 439	–	3 900	–	–	–	–	3 900	467 339
Machinery and equipment	165 527	–	242 098	–	–	–	–	242 098	407 625
Software and other intangible assets	50	–	2 600	–	–	–	–	2 600	2 650
Total	**26 323 005**	**44 005**	**–**	**–**	**726 863**	**31 262**	**–**	**802 130**	**27 125 135**

1. Other adjustments include self-financing expenditure, funds shifted within a vote following a function shift, the use of funds in emergency situations, declared unspent funds, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	41 541	–	2 879	–	–	–	–	2 879	44 420
Management	231 207	–	69 810	–	716	–	–	70 526	301 733
Corporate Services	909 649	–	270 236	–	522 696	–	–	792 932	1 702 581
Financial Administration	367 128	–	(122 093)	–	6 300	–	–	(115 793)	251 335
Internal Audit	131 688	–	19 362	–	268	–	–	19 630	151 318
Office Accommodation	1 467 337	–	–	–	–	–	–	–	1 467 337
Total	**3 148 550**	**–**	**240 194**	**–**	**529 980**	**–**	**–**	**770 174**	**3 918 724**

Programme 1: Administration (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**2 999 742**	**–**	**191 714**	**–**	**515 162**	**–**	**–**	**706 876**	**3 706 618**
Compensation of employees	796 382	–	(42 036)	–	19 969	–	–	(22 067)	774 315
Goods and services	2 203 360	–	233 750	–	495 193	–	–	728 943	2 932 303
Transfers and subsidies	**139 159**	**–**	**(101 744)**	**–**	**14 818**	**–**	**–**	**(86 926)**	**52 233**
Provinces and municipalities	53	–	–	–	–	–	–	–	53
Departmental agencies and accounts	23 707	–	36	–	–	–	–	36	23 743
Public corporations and private enterprises	18	–	–	–	–	–	–	–	18
Households	115 381	–	(101 780)	–	14 818	–	–	(86 962)	28 419
Payments for capital assets	**9 649**	**–**	**150 224**	**–**	**–**	**–**	**–**	**150 224**	**159 873**
Buildings and other fixed structures	–	–	250	–	–	–	–	250	250
Machinery and equipment	9 649	–	149 974	–	–	–	–	149 974	159 623
Total	**3 148 550**	**–**	**240 194**	**–**	**529 980**	**–**	**–**	**770 174**	**3 918 724**

Programme 2: Lower Court Services

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Lower Courts	6 462 285	–	(98 396)	–	83 127	–	–	(15 269)	6 447 016
Magistrate's Commission	16 977	–	5 164	–	–	–	–	5 164	22 141
Facilities Management	527 402	44 005	3 263	–	–	–	–	47 268	574 670
Administration of Lower Courts	804 832	–	21 391	–	18 163	–	–	39 554	844 386
Total	**7 811 496**	**44 005**	**(68 578)**	**–**	**101 290**	**–**	**–**	**76 717**	**7 888 213**
Economic classification									
Current payments	**7 247 021**	**44 005**	**(132 140)**	**–**	**–**	**–**	**–**	**(88 135)**	**7 158 886**
Compensation of employees	5 770 937	–	(323 243)	–	–	–	–	(323 243)	5 447 694
Goods and services	1 476 084	44 005	191 103	–	–	–	–	235 108	1 711 192
Transfers and subsidies	**33 539**	**–**	**50 612**	**–**	**101 290**	**–**	**–**	**151 902**	**185 441**
Provinces and municipalities	931	–	38	–	–	–	–	38	969
Public corporations and private enterprises	62	–	9	–	–	–	–	9	71
Households	32 546	–	50 565	–	101 290	–	–	151 855	184 401
Payments for capital assets	**530 936**	**–**	**12 950**	**–**	**–**	**–**	**–**	**12 950**	**543 886**
Buildings and other fixed structures	463 439	–	3 650	–	–	–	–	3 650	467 089
Machinery and equipment	67 497	–	9 300	–	–	–	–	9 300	76 797
Total	**7 811 496**	**44 005**	**(68 578)**	**–**	**101 290**	**–**	**–**	**76 717**	**7 888 213**

Programme 3: State Legal Services

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
State Law Advisers	96 247	–	(5 445)	–	2 360	–	–	(3 085)	93 162
Litigation and Legal Services	581 022	–	(27 688)	–	3 202	–	–	(24 486)	556 536
Legislative Development and Law Reform	122 640	–	(20 677)	–	498	–	–	(20 179)	102 461
Master of the High Court	693 687	–	(11 642)	–	7 779	–	–	(3 863)	689 824
Constitutional Development	140 901	–	(2 689)	–	–	–	–	(2 689)	138 212
Family Advocate	350 424	–	(16 374)	–	641	–	–	(15 733)	334 691
Total	**1 984 921**	**–**	**(84 515)**	**–**	**14 480**	**–**	**–**	**(70 035)**	**1 914 886**
Economic classification									
Current payments	**1 934 499**	**–**	**(104 969)**	**–**	**–**	**–**	**–**	**(104 969)**	**1 829 530**
Compensation of employees	1 763 377	–	(104 219)	–	–	–	–	(104 219)	1 659 158
Goods and services	171 122	–	(750)	–	–	–	–	(750)	170 372
Transfers and subsidies	**32 077**	**–**	**17 404**	**–**	**14 480**	**–**	**–**	**31 884**	**63 961**
Provinces and municipalities	96	–	–	–	–	–	–	–	96
Foreign governments and international organisations	24 494	–	–	–	–	–	–	–	24 494
Public corporations and private enterprises	6	–	–	–	–	–	–	–	6
Households	7 481	–	17 404	–	14 480	–	–	31 884	39 365
Payments for capital assets	**18 345**	**–**	**3 050**	**–**	**–**	**–**	**–**	**3 050**	**21 395**
Machinery and equipment	18 295	–	3 050	–	–	–	–	3 050	21 345
Software and other intangible assets	50	–	–	–	–	–	–	–	50
Total	**1 984 921**	**–**	**(84 515)**	**–**	**14 480**	**–**	**–**	**(70 035)**	**1 914 886**

Programme 4: National Prosecuting Authority

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
National Prosecutions Service	4 743 531	–	(72 690)	–	81 113	–	–	8 423	4 751 954
Investigating Directorate	321 025	–	(117 000)	–	–	–	–	(117 000)	204 025
Asset Forfeiture Unit	288 246	–	(20 329)	–	–	–	–	(20 329)	267 917
Office for Witness Protection	289 885	–	(568)	–	–	–	–	(568)	289 317
Strategy, Operations and Compliance	670 315	–	123 486	–	–	–	–	123 486	793 801
Total	**6 313 002**	**–**	**(87 101)**	**–**	**81 113**	**–**	**–**	**(5 988)**	**6 307 014**

Programme 4: National Prosecuting Authority (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**6 245 963**	**–**	**(172 494)**	**–**	**–**	**–**	**–**	**(172 494)**	**6 073 469**
Compensation of employees	5 372 604	–	(231 374)	–	–	–	–	(231 374)	5 141 230
Goods and services	873 359	–	58 880	–	–	–	–	58 880	932 239
Transfers and subsidies	**26 731**	**–**	**38 393**	**–**	**81 113**	**–**	**–**	**119 506**	**146 237**
Provinces and municipalities	–	–	2	–	–	–	–	2	2
Departmental agencies and accounts	15 622	–	(310)	–	–	–	–	(310)	15 312
Public corporations and private enterprises	18	–	30	–	–	–	–	30	48
Households	11 091	–	38 671	–	81 113	–	–	119 784	130 875
Payments for capital assets	**40 308**	**–**	**47 000**	**–**	**–**	**–**	**–**	**47 000**	**87 308**
Machinery and equipment	40 308	–	47 000	–	–	–	–	47 000	87 308
Total	**6 313 002**	**–**	**(87 101)**	**–**	**81 113**	**–**	**–**	**(5 988)**	**6 307 014**

Programme 5: Auxiliary and Associated Services

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Legal Aid South Africa	2 291 878	–	–	–	–	–	–	–	2 291 878
Special Investigating Unit	486 759	–	–	–	–	–	–	–	486 759
Public Protector of South Africa	408 309	–	–	–	–	31 262	–	31 262	439 571
South African Human Rights Commission	228 444	–	–	–	–	–	–	–	228 444
Justice Modernisation	727 932	–	–	–	–	–	–	–	727 932
Information Regulator	140 317	–	–	–	–	–	–	–	140 317
Office of the Legal Services Ombud	30 222	–	–	–	–	–	–	–	30 222
President's Fund	1	–	–	–	–	–	–	–	1
Total	**4 313 862**	**–**	**–**	**–**	**–**	**31 262**	**–**	**31 262**	**4 345 124**

Programme 5: Auxiliary and Associated Services (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**728 376**	**–**	**(35 374)**	**–**	**–**	**–**	**–**	**(35 374)**	**693 002**
Compensation of employees	26 112	–	–	–	–	–	–	–	26 112
Goods and services	702 264	–	(35 374)	–	–	–	–	(35 374)	666 890
Transfers and subsidies	**3 555 708**	**–**	**–**	**–**	**–**	**31 262**	**–**	**31 262**	**3 586 970**
Departmental agencies and accounts	3 555 708	–	–	–	–	31 262	–	31 262	3 586 970
Payments for capital assets	**29 778**	**–**	**35 374**	**–**	**–**	**–**	**–**	**35 374**	**65 152**
Machinery and equipment	29 778	–	32 774	–	–	–	–	32 774	62 552
Software and other intangible assets	–	–	2 600	–	–	–	–	2 600	2 600
Total	**4 313 862**	**–**	**–**	**–**	**–**	**31 262**	**–**	**31 262**	**4 345 124**

Details of adjustments to the 2026 ENE

Unforeseeable and unavoidable expenditure – R44.005 million

Programme 2: Lower Court Services

An additional R31.505 million is allocated to the department to fund rehabilitation arising from storm damage to court infrastructure in KwaZulu-Natal, Western Cape and Gauteng.

An additional R12.5 million is allocated to the department to fund the repair of the Himeville Court, which was damaged in a fire.

Virements and shifts within the vote

Programmes

1. Administration
2. Lower Court Services
3. State Legal Services
4. National Prosecuting Authority
5. Auxiliary and Associated Services

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(167 607)**	**Programme 1**		**64 967**
Goods and services	Travel and subsistence	(250)	Buildings and other fixed structures	Refurbishment of departmental offices	250
	Advertising, catering, computer services, contractors, travel and subsistence	(5 686)	Machinery and equipment	Computers, vehicles	5 686

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1			**Programme 1**		
Compensation of employees	Vacant posts	(57 761)	Goods and services	Audit costs, forensic investigation services, Interim Project Management Office, network monitoring security solution and tools, off-site storage	57 761
	Vacant posts	(860)	Households	Leave gratuities	860
	Vacant posts	(410)	Machinery and equipment	Interim Project Management Office	410
			Programme 2		**46 565**
Households	Early retirement and voluntary exit programmes	(46 565)	Households	Exit packages, leave gratuities	46 565
			Programme 3		**17 404**
	Early retirement and voluntary exit programmes	(17 404)	Households	Exit packages, leave gratuities	17 404
			Programme 4		**38 671**
	Early retirement and voluntary exit programmes	(38 671)	Households	Exit packages, leave gratuities	38 671
Shifts within the programme as a percentage of the programme budget		2.1%			
Virements to other programmes as a percentage of the programme budget		**3.3%**			
Programme 2		**(338 490)**	**Programme 1**		**120 143**
Compensation of employees	Vacant posts	(25 213)	Goods and services	Network monitoring security solution and tools, off-site storage	25 213
	Vacant posts	(77 935)	Machinery and equipment	Network upgrades	77 935
	Vacant posts	(16 995)	Compensation of employees	Salaries, wages and social benefits	16 995
			Programme 2		**218 347**
	Vacant posts	(201 600)	Goods and services	Access to Justice conference, magisterial interviews, security services	201 600
	Vacant posts	(4 000)	Households	Leave gratuities	4 000
	Vacant posts	(1 500)	Machinery and equipment	Printers	1 500
Goods and services	Communication, fleet services, legal services, minor assets, operating leases, training and development	(7 550)		Laptops	7 550
	Contractors	(9)	Public corporations and private enterprises	Communication	9
	Contractors	(38)	Provinces and municipalities	Vehicle licences	38
	Property payments	(3 650)	Buildings and other fixed structures	Air conditioners, guard house, mobile offices (park homes), refurbishment of courts in Free State	3 650
Shifts within the programme as a percentage of the programme budget		2.8%			
Virements to other programmes as a percentage of the programme budget		**1.5%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 3		**(104 969)**	**Programme 1**		**101 919**
Compensation of employees	Vacant posts	(38 276)	Goods and services	Court recording audiovisual solution, forensic investigation services, virtual libraries	38 276
	Vacant posts	(63 643)	Machinery and equipment	Computers, network upgrades, Interim Project Management Office	63 643
			Programme 3		**3 050**
	Vacant posts	(2 300)	Machinery and equipment	Audiovisual equipment, office furniture and shelving, printers	2 300
Goods and services	Operating leases	(750)		Vehicles	750
Shifts within the programme as a percentage of the programme budget		0.2%			
Virements to other programmes as a percentage of the programme budget		**5.1%**			
Programme 4		**(278 716)**	**Programme 1**		**120 772**
Departmental agencies and accounts	Safety and Security Sector Education and Training Authority[1]	(36)	Departmental agencies and accounts	Safety and Security Sector Education and Training Authority[1]	36
Compensation of employees	Vacant posts	(118 436)	Goods and services	Network monitoring security solution and tools, off-site storage, virtual libraries	118 436
	Vacant posts	(2 300)	Machinery and equipment	Computers	2 300
			Programme 2		**5 000**
	Vacant posts[1]	(750)	Goods and services	Office of the Investigating Directorate Against Corruption Ombud[1]	750
	Vacant posts[1]	(250)	Machinery and equipment	Office of the Investigating Directorate Against Corruption Ombud[1]	250
	Vacant posts[1]	(4 000)	Compensation of employees	Office of the Investigating Directorate Against Corruption Ombud[1]	4 000
			Programme 4		**152 944**
	Vacant posts	(40 638)	Goods and services	Legal services, stationery, printing and office supplies	40 638
	Vacant posts[1]	(65 000)		Computer services, legal costs[1]	65 000
Departmental agencies and accounts	Safety and Security Sector Education and Training Authority[1]	(274)		Computer services[1]	274
Goods and services	Contractors, legal services, operating leases, travel and subsistence[1]	(47 000)	Machinery and equipment	Laptops[1]	47 000
	Travel and subsistence	(30)	Public corporations and private enterprises	Communication	30
	Travel and subsistence	(2)	Provinces and municipalities	Vehicle licences	2
Shifts within the programme as a percentage of the programme budget		2.4%			
Virements to other programmes as a percentage of the programme budget		**2%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 5		**(35 374)**	**Programme 5**		**35 374**
Goods and services	Computer services	(31 874)	Machinery and equipment	Network upgrades	31 874
	Computer services	(2 600)	Software and other intangible assets	Software licences	2 600
	Consultants, stationery, travel and subsistence, venues and facilities	(900)	Machinery and equipment	Laptops, office furniture	900
Shifts within the programme as a percentage of the programme budget		0.8%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(925 156)**			**925 156**

1. National Treasury approval has been obtained.

Appropriation of funds for expenditure already announced by the minister during the tabling of the annual budget – R726.863 million

Programme 1: Administration

An additional R365.876 million is allocated to the department to fund the operations and proceedings of the Madlanga Commission of Inquiry.

An additional R122.314 million is allocated to the department to fund the operations and proceedings of the Khampepe Commission of Inquiry.

An additional R27.944 million is allocated to the department to fund the operations and proceedings of the Nkabinde Board of Enquiry.

An additional R13.846 million is allocated to fund the early retirement and voluntary exit programmes.

Programme 2: Lower Court Services

An additional R101.29 million is allocated to fund the early retirement and voluntary exit programmes.

Programme 3: State Legal Services

An additional R14.48 million is allocated to fund the early retirement and voluntary exit programmes.

Programme 4: National Prosecuting Authority

An additional R81.113 million is allocated to fund the early retirement and voluntary exit programmes.

Funds shifted between votes – R31.262 million

Programme 5: Auxiliary and Associated Services

R31.262 million is transferred from projected unspent funds in other departments to the Public Protector of South Africa for legal fees, travel and subsistence, accommodation, computer equipment and costs related to the early retirement and voluntary exit programmes.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	3 556 554	2 038 789	57.3	3 756 803	105.6	3 918 724	14.4	2 295 158	58.6
Lower Court Services	7 464 964	3 774 626	50.6	7 485 422	100.3	7 888 213	29.1	4 024 109	51.0
State Legal Services	1 815 569	848 753	46.7	1 760 777	97.0	1 914 886	7.1	944 927	49.3
National Prosecuting Authority	6 032 356	2 988 250	49.5	6 030 525	100.0	6 307 014	23.3	3 245 052	51.5
Auxiliary and Associated Services	4 075 763	1 864 617	45.7	3 910 701	96.0	4 345 124	16.0	2 193 918	50.5
Subtotal	**22 945 206**	**11 515 035**	**50.2**	**22 944 228**	**100.0**	**24 373 961**	**89.9**	**12 703 164**	**52.1**
Direct charge against the National Revenue Fund	**2 630 279**	**1 245 028**	**47.3**	**2 553 812**	**97.1**	**2 751 174**	**10.1**	**1 294 426**	**47.0**
Magistrates' salaries	2 630 279	1 245 028	47.3	2 553 812	97.1	2 751 174	10.1	1 294 426	47.0
Total	**25 575 485**	**12 760 063**	**49.9**	**25 498 040**	**99.7**	**27 125 135**	**100.0**	**13 997 590**	**51.6**
Economic classification									–
Current payments	**21 131 083**	**10 705 700**	**50.7**	**21 211 732**	**100.4**	**22 163 544**	**81.7**	**11 261 234**	**50.8**
Compensation of employees	15 343 270	7 396 979	48.2	15 010 831	97.8	15 750 548	58.1	7 700 342	48.9
Goods and services	5 787 813	3 308 721	57.2	6 200 901	107.1	6 412 996	23.6	3 560 892	55.5
Transfers and subsidies	**3 565 371**	**1 797 602**	**50.4**	**3 567 825**	**100.1**	**4 083 977**	**15.1**	**2 251 647**	**55.1**
Provinces and municipalities	1 077	294	27.3	833	77.3	1 120	0.0	347	31.0
Departmental agencies and accounts	3 441 744	1 740 941	50.6	3 441 333	100.0	3 626 025	13.4	2 050 575	56.6
Foreign governments and international organisations	23 543	1 745	7.4	21 504	91.3	24 494	0.1	1 642	6.7
Public corporations and private enterprises	83	73	88.0	142	171.1	143	0.0	126	88.1
Households	98 924	54 549	55.1	104 013	105.1	432 195	1.6	198 957	46.0
Payments for capital assets	**879 031**	**255 946**	**29.1**	**717 621**	**81.6**	**877 614**	**3.2**	**483 822**	**55.1**
Buildings and other fixed structures	507 563	–	–	325 211	64.1	467 339	1.7	242 095	51.8
Machinery and equipment	371 423	255 946	68.9	310 934	83.7	407 625	1.5	241 727	59.3
Software and other intangible assets	45	–	–	81 476	181 057.8	2 650	0.0	–	–
Payments for financial assets	**–**	**815**	**–**	**862**	**–**	**–**	**–**	**887**	**–**
Total	**25 575 485**	**12 760 063**	**49.9**	**25 498 040**	**99.7**	**27 125 135**	**100.0**	**13 997 590**	**51.6**

Expenditure trends

Total expenditure in 2025/26 was R25.5 billion, 99.7 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R12.8 billion, 49.9 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R14 billion, 51.6 per cent of the adjusted appropriation of R27.1 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R1.2 billion, 9.7 per cent. This was mainly due to the settlement of outstanding invoices from 2025/26, as well as spending related to the operations and proceedings of commissions of inquiry and the early retirement and voluntary exit programmes.

Departmental receipts

R thousand	2025/26					2026/27				
		Outcome							Actual receipts	
	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**521 514**	**260 752**	**50.0**	**529 865**	**101.6**	**575 814**	**598 214**	**100.0**	**272 773**	**45.6**
Sales of goods and services produced by the department	245 152	122 575	50.0	244 498	99.7	259 057	255 487	42.7	135 875	53.2
Sales of scrap, waste, arms and other used current goods	34	17	50.0	78	229.4	270	68	0.0	22	32.4
Transfers received	19 516	9 758	50.0	9 758	50.0	1 500	9 758	1.6	–	–
Fines, penalties and forfeits	223 086	111 543	50.0	262 510	117.7	215 123	267 738	44.8	128 504	48.0
Interest, dividends and rent on land	784	392	50.0	531	67.7	8 291	782	0.1	233	29.8
Sales of capital assets	8	–	–	2	25.0	3 140	2 536	0.4	1 205	47.5
Transactions in financial assets and liabilities	32 934	16 467	50.0	12 488	37.9	88 433	61 845	10.3	6 934	11.2
Total	**521 514**	**260 752**	**50.0**	**529 865**	**101.6**	**575 814**	**598 214**	**100.0**	**272 773**	**45.6**

Revenue trends

Mid-year revenue in 2025/26 was R260.8 million, 50 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R272.8 million, 45.6 per cent of the adjusted estimate of R598.2 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R12 million, 4.6 per cent. This was mainly due to an increase in revenue generated from services rendered for insolvent estates.

Changes to transfers and subsidies

Summary of changes to transfers and subsidies per programme

R thousand	2026/27								
		Adjustments appropriation							
	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**23 707**	**–**	**36**	**–**	**–**	**–**	**–**	**36**	**23 743**
Safety and Security Sector Education and Training Authority	23 707	–	36	–	–	–	–	36	23 743
Households									
Social benefits									
Current	**115 381**	**–**	**(101 880)**	**–**	**14 818**	**–**	**–**	**(87 062)**	**28 319**
Employee social benefits	300	–	760	–	972	–	–	1 732	2 032
Early retirement and voluntary exit programmes	115 081	–	(102 640)	–	13 846	–	–	(88 794)	26 287

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Households									
Other transfers to households									
Current	**–**	**–**	**100**	**–**	**–**	**–**	**–**	**100**	**100**
Other transfers to households	–	–	100	–	–	–	–	100	100
Lower Court Services									
Provinces and municipalities									
Provinces									
Provincial agencies and funds									
Current	**931**	**–**	**38**	**–**	**–**	**–**	**–**	**38**	**969**
Vehicle licences	931	–	38	–	–	–	–	38	969
Public corporations and private enterprises									
Public corporations									
Other transfers									
Current	**62**	**–**	**9**	**–**	**–**	**–**	**–**	**9**	**71**
Communication	62	–	9	–	–	–	–	9	71
Households									
Social benefits									
Current	**32 512**	**–**	**50 565**	**–**	**101 290**	**–**	**–**	**151 855**	**184 367**
Employee social benefits	32 512	–	4 000	–	–	–	–	4 000	36 512
Early retirement and voluntary exit programmes	–	–	46 565	–	101 290	–	–	147 855	147 855
State Legal Services									
Households									
Social benefits									
Current	**–**	**–**	**17 404**	**–**	**14 480**	**–**	**–**	**31 884**	**31 884**
Early retirement and voluntary exit programmes	–	–	17 404	–	14 480	–	–	31 884	31 884
National Prosecuting Authority									
Provinces and municipalities									
Provinces									
Provincial agencies and funds									
Current	**–**	**–**	**2**	**–**	**–**	**–**	**–**	**2**	**2**
Vehicle licences	–	–	2	–	–	–	–	2	2
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**15 622**	**–**	**(310)**	**–**	**–**	**–**	**–**	**(310)**	**15 312**
Safety and Security Sector Education and Training Authority	15 622	–	(310)	–	–	–	–	(310)	15 312

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Public corporations and private enterprises									
Public corporations									
Other transfers									
Current	**18**	**–**	**30**	**–**	**–**	**–**	**–**	**30**	**48**
Communication	18	–	30	–	–	–	–	30	48
Households									
Social benefits									
Current	**–**	**–**	**38 671**	**–**	**81 113**	**–**	**–**	**119 784**	**119 784**
Early retirement and voluntary exit programmes	–	–	38 671	–	81 113	–	–	119 784	119 784
Auxiliary and Associated Services									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**408 309**	**–**	**–**	**–**	**–**	**31 262**	**–**	**31 262**	**439 571**
Public Protector of South Africa	408 309	–	–	–	–	31 262	–	31 262	439 571

Vote 26

Military Veterans

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**912 754**	**(60 052)**	**60 052**	**912 754**
of which:				
Current payments	551 309	(48 931)	–	502 378
Transfers and subsidies	345 941	–	60 052	405 993
Payments for capital assets	15 504	(11 121)	–	4 383
Executive authority	Minister of Defence and Military Veterans			
Accounting officer	Director-General for Military Veterans			
Website	www.dmv.gov.za			

Vote purpose

Formulate policies and standards aimed at providing a comprehensive delivery system to military veterans and their dependants in recognition of their role in the democratisation of South Africa.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of military veterans provided with newly built houses per year	Database Management and Socioeconomic Support	Social cohesion and nation building	150	38	–
Total number of military veterans and their dependants receiving pension benefits	Database Management and Socioeconomic Support		5 000	4 387	–
Total number of military veterans with access to health care services	Database Management and Socioeconomic Support	Improved access to affordable and quality health care	18 393	18 233	–
Number of bursaries provided to military veterans and their dependants per year	Empowerment and Stakeholder Management	Improved education outcomes and skills	3 500	334	–

Progress

By mid-year, 38 newly built houses were provided to military veterans against an annual target of 150. This slow progress was due to the department's dependence on provincial departments of human settlements for the delivery of houses. To meet this target by the end of the year, the department plans to expedite the implementation of service-level agreements with provincial departments.

During the period under review, 4 387 military veterans and their dependants received pension benefits against an annual target of 5 000. The department expects to meet the cumulative target for this indicator by year-end. Similarly, due to high demand, 18 233 beneficiaries were provided with health care by mid-year against an annual target of 18 393.

The department provided 334 bursaries to military veterans and their dependants in the first half of 2026/27 against an annual target of 3 500. Most beneficiaries are expected to be enrolled at the start of the academic year in January 2027.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	205 197	–	(28 075)	–	–	–	–	(28 075)	177 122
Database Management and Socioeconomic Support	433 270	–	82 506	–	–	–	–	82 506	515 776
Empowerment and Stakeholder Management	274 287	–	(54 431)	–	–	–	–	(54 431)	219 856
Total	**912 754**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**912 754**
Economic classification									
Current payments	**551 309**	**–**	**(48 931)**	**–**	**–**	**–**	**–**	**(48 931)**	**502 378**
Compensation of employees	158 492	–	(33 000)	–	–	–	–	(33 000)	125 492
Goods and services	392 817	–	(15 931)	–	–	–	–	(15 931)	376 886
Transfers and subsidies	**345 941**	**–**	**60 052**	**–**	**–**	**–**	**–**	**60 052**	**405 993**
Households	345 941	–	60 052	–	–	–	–	60 052	405 993
Payments for capital assets	**15 504**	**–**	**(11 121)**	**–**	**–**	**–**	**–**	**(11 121)**	**4 383**
Machinery and equipment	10 429	–	(6 046)	–	–	–	–	(6 046)	4 383
Software and other intangible assets	5 075	–	(5 075)	–	–	–	–	(5 075)	–
Total	**912 754**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**912 754**

1. Other adjustments include self-financing expenditure, funds shifted within a vote following a function shift, the use of funds in emergency situations, declared unspent funds, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management	19 389	–	(3 450)	–	–	–	–	(3 450)	15 939
Corporate Services	87 677	–	(14 275)	–	–	–	–	(14 275)	73 402
Financial Administration	34 375	–	(6 166)	–	–	–	–	(6 166)	28 209
Internal Audit	15 403	–	(2 760)	–	–	–	–	(2 760)	12 643
Strategic Planning, Policy Development, and Monitoring and Evaluation	16 985	–	(1 424)	–	–	–	–	(1 424)	15 561
Office Accommodation	31 368	–	–	–	–	–	–	–	31 368
Total	**205 197**	**–**	**(28 075)**	**–**	**–**	**–**	**–**	**(28 075)**	**177 122**

Programme 1: Administration (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**196 638**	**–**	**(23 170)**	**–**	**–**	**–**	**–**	**(23 170)**	**173 468**
Compensation of employees	92 032	–	(23 000)	–	–	–	–	(23 000)	69 032
Goods and services	104 606	–	(170)	–	–	–	–	(170)	104 436
Transfers and subsidies	**416**	**–**	**170**	**–**	**–**	**–**	**–**	**170**	**586**
Households	416	–	170	–	–	–	–	170	586
Payments for capital assets	**8 143**	**–**	**(5 075)**	**–**	**–**	**–**	**–**	**(5 075)**	**3 068**
Machinery and equipment	3 068	–	–	–	–	–	–	–	3 068
Software and other intangible assets	5 075	–	(5 075)	–	–	–	–	(5 075)	–
Total	**205 197**	**–**	**(28 075)**	**–**	**–**	**–**	**–**	**(28 075)**	**177 122**

Programme 2: Database Management and Socioeconomic Support

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Database and Benefits Management	27 995	–	(5 400)	–	–	–	–	(5 400)	22 595
Health Care and Wellbeing Support	197 729	–	(3 800)	–	–	–	–	(3 800)	193 929
Socioeconomic Support Management	207 546	–	91 706	–	–	–	–	91 706	299 252
Total	**433 270**	**–**	**82 506**	**–**	**–**	**–**	**–**	**82 506**	**515 776**
Economic classification									
Current payments	**235 834**	**–**	**(18 330)**	**–**	**–**	**–**	**–**	**(18 330)**	**217 504**
Compensation of employees	34 003	–	(12 000)	–	–	–	–	(12 000)	22 003
Goods and services	201 831	–	(6 330)	–	–	–	–	(6 330)	195 501
Transfers and subsidies	**195 720**	**–**	**101 882**	**–**	**–**	**–**	**–**	**101 882**	**297 602**
Households	195 720	–	101 882	–	–	–	–	101 882	297 602
Payments for capital assets	**1 716**	**–**	**(1 046)**	**–**	**–**	**–**	**–**	**(1 046)**	**670**
Machinery and equipment	1 716	–	(1 046)	–	–	–	–	(1 046)	670
Total	**433 270**	**–**	**82 506**	**–**	**–**	**–**	**–**	**82 506**	**515 776**

Programme 3: Empowerment and Stakeholder Management

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Provincial Offices and Stakeholder Relations	43 249	–	4 479	–	–	–	–	4 479	47 728
Empowerment, Skills Development and Education Support	185 705	–	(51 186)	–	–	–	–	(51 186)	134 519
Heritage, Memorials, Burials and Honours	45 333	–	(7 724)	–	–	–	–	(7 724)	37 609
Total	**274 287**	**–**	**(54 431)**	**–**	**–**	**–**	**–**	**(54 431)**	**219 856**
Economic classification									
Current payments	**118 837**	**–**	**(7 431)**	**–**	**–**	**–**	**–**	**(7 431)**	**111 406**
Compensation of employees	32 457	–	2 000	–	–	–	–	2 000	34 457
Goods and services	86 380	–	(9 431)	–	–	–	–	(9 431)	76 949
Transfers and subsidies	**149 805**	**–**	**(42 000)**	**–**	**–**	**–**	**–**	**(42 000)**	**107 805**
Households	149 805	–	(42 000)	–	–	–	–	(42 000)	107 805
Payments for capital assets	**5 645**	**–**	**(5 000)**	**–**	**–**	**–**	**–**	**(5 000)**	**645**
Machinery and equipment	5 645	–	(5 000)	–	–	–	–	(5 000)	645
Total	**274 287**	**–**	**(54 431)**	**–**	**–**	**–**	**–**	**(54 431)**	**219 856**

Details of adjustments to the 2026 ENE

Virements and shifts within the vote

Programmes

1. Administration
2. Database Management and Socioeconomic Support
3. Empowerment and Stakeholder Management

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousands**
Programme 1		**(28 245)**	**Programme 1**		**170**
Goods and services	Consultants, consumables, and travel and subsistence	(170)	Households	Leave gratuities[1]	170
			Programme 2		**26 075**
Software and other intangible assets	Computer software and licences	(5 075)	Households	Pension benefit[2]	5 075
Compensation of employees	Vacant posts	(21 000)	Households	Pension benefit[2]	21 000
			Programme 3		**2 000**
	Reallocation of funds incorrectly allocated in the 2026 ENE	(2 000)	Compensation of employees	Salaries and wages	2 000
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget[2]		**13.7%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousands**
Programme 2		**(19 622)**	**Programme 2**		**19 622**
Goods and services	Consumables, fleet services, operating leases, and travel and subsistence	(6 576)	Households	Pension benefit[1]	6 576
Machinery and equipment	ICT equipment, office furniture	(800)	Households	Pension benefit[1]	800
	ICT equipment, office furniture	(246)	Goods and services	Health care benefit[1]	246
Compensation of employees	Vacant posts	(12 000)	Households	Pension benefit[1]	12 000
Shifts within the programme as a percentage of the programme budget		4.5%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 3		**(56 431)**	**Programme 2**		**56 431**
Households	Education support benefit	(41 000)	Households	Pension benefit[2]	41 000
	Burial support benefit	(1 000)		Pension benefit[2]	1 000
Goods and services	Training and development	(9 431)		Pension benefit[2]	9 431
Machinery and equipment	ICT equipment, office furniture	(5 000)		Pension benefit[2]	5 000
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget[2]		**20.6%**			
Total		**(104 298)**			**104 298**

1. National Treasury approval has been obtained.
2. Only Parliament may approve this virement.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	**2025/26**					**2026/27**			
		Outcome						**Actual expenditure**	
R thousand	**Adjusted appropriation**	**Apr 25 - Sep 25**	**Apr 25 - Sep 25 % of adjusted appropriation**	**Apr 25 - Mar 26**	**Apr 25 - Mar 26 % of adjusted appropriation**	**Adjusted appropriation**	**Adjusted appropriation/ Total (%)**	**Apr 26 - Sep 26**	**Apr 26 - Sep 26 % of adjusted appropriation**
Administration	175 121	60 359	34	134 909	77	177 122	19.4	70 519	40
Database Management and Socioeconomic Support	472 744	263 921	56	506 404	107	515 776	56.5	295 896	57.4
Empowerment and Stakeholder Management	230 676	86 687	38	187 799	81	219 856	24.1	69 168	31.5
Total	**878 541**	**410 967**	**47**	**829 112**	**94**	**912 754**	**100.0**	**435 583**	**47.7**
Economic classification									–
Current payments	**497 824**	**214 148**	**43**	**420 351**	**84**	**502 378**	**55.0**	**243 927**	**48.6**
Compensation of employees	133 511	59 387	44	117 985	88	125 492	13.7	57 501	45.8
Goods and services	364 313	154 761	42	302 366	83	376 886	41.3	186 426	49.5
Transfers and subsidies	**374 298**	**196 458**	**52**	**406 200**	**109**	**405 993**	**44.5**	**191 288**	**47.1**
Households	374 298	196 458	52	406 200	109	405 993	44.5	191 288	47.1
Payments for capital assets	**6 419**	**361**	**6**	**2 551**	**40**	**4 383**	**0.5**	**368**	**8.4**
Machinery and equipment	3 379	361	11	892	26	4 383	0.5	368	8.4
Software and other intangible assets	3 040	–	–	1 659	55	–	–	–	–
Total	**878 541**	**410 967**	**47**	**829 112**	**94**	**912 754**	**100.0**	**435 583**	**47.7**

Expenditure trends

Total expenditure in 2025/26 was R829.1 million, 94 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R411 million, 47 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R435.6 million, 47.7 per cent of the adjusted appropriation of R912.8 million. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R24.6 million, 6 per cent. This was mainly due to an increase in the number of recipients of the military veterans' pension benefit and the payment of health care accruals from previous financial years.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**652**	**279**	**42.8**	**583**	**89.4**	**793**	**1 020**	**100.0**	**459**	**45.0**
Sales of goods and services produced by the department	30	23	76.7	46	153.3	63	63	6.2	20	31.7
Sales of scrap, waste, arms and other used current goods	8	–	–	–	–	20	20	2.0	–	–
Interest, dividends and rent on land	40	18	45.0	28	70.0	60	60	5.9	6	10.0
Sales of capital assets	8	8	100.0	40	500.0	–	10	1.0	3	30.0
Transactions in financial assets and liabilities	566	230	40.6	469	82.9	650	867	85.0	430	49.6
Total	**652**	**279**	**42.8**	**583**	**89.4**	**793**	**1 020**	**100.0**	**459**	**45.0**

Revenue trends

Mid-year revenue in 2025/26 was R279 000, 42.8 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R459 000, 45 per cent of the adjusted estimate of R1 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R180 000, 64.5 per cent. This was mainly due to an increase in credit notes from travel agencies for refunds on travel and subsistence expenses.

Changes to transfers and subsidies

Summary of changes to transfers and subsidies per programme

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**416**	**–**	**170**	**–**	**–**	**–**	**–**	**170**	**586**
Households	–	–	586	–	–	–	–	586	586
Early retirement and voluntary exit programmes	416	–	(416)	–	–	–	–	(416)	–
Database Management and Socioeconomic Support									
Households									
Social benefits									
Current	**172 192**	**–**	**103 762**	**–**	**–**	**–**	**–**	**103 762**	**275 954**
Military veterans' benefits	172 192	–	103 762	–	–	–	–	103 762	275 954

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Households									
Other transfers to households									
Current	**17 776**	**–**	**(1 880)**	**–**	**–**	**–**	**–**	**(1 880)**	**15 896**
Military veterans' benefits	17 776	–	(1 880)	–	–	–	–	(1 880)	15 896
Empowerment and Stakeholder Management									
Households									
Social benefits									
Current	**13 501**	**–**	**(1 000)**	**–**	**–**	**–**	**–**	**(1 000)**	**12 501**
Military veterans' benefits	13 501	–	(1 000)	–	–	–	–	(1 000)	12 501
Households									
Other transfers to households									
Current	**136 304**	**–**	**(41 000)**	**–**	**–**	**–**	**–**	**(41 000)**	**95 304**
Military veterans' benefits	136 304	–	(41 000)	–	–	–	–	(41 000)	95 304

Vote 27

Office of the Chief Justice

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**2 006 578**	**–**	**187 747**	**2 194 325**
of which:				
Current payments	1 808 857	–	69 316	1 878 173
Transfers and subsidies	1 178	–	11 569	12 747
Payments for capital assets	196 543	–	106 862	303 405
Direct charge against the National Revenue Fund	**1 392 913**	**–**	**88 829**	**1 481 742**
Executive authority	Minister of Justice and Constitutional Development			
Accounting officer	Secretary-General of the Office of the Chief Justice			
Website	www.judiciary.org.za			

Vote purpose

Strengthen judicial governance and independence by rendering effective support to the Chief Justice in executing administrative and judicial powers and duties as both head of the Judiciary and the Constitutional Court.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first five months of 2026/27 (April to August)[1]	Changed target for 2026/27
Percentage of default judgments finalised by registrars within 12 court days of the last date of receipt of application per year	Superior Court Services	An ethical, capable and professional public service	91%	100.2% (17 110/17 073)	–
Percentage of taxations of opposed legal bills of costs finalised within 60 court days of the date of being set down per year	Superior Court Services		98%	98.86% (2 853/2 886)	–
Percentage of taxations of unopposed legal bills of costs finalised within 40 court days being set down per year	Superior Court Services		99%	99.84% (19 644/19 675)	–
Percentage of warrants of liberation (J1 forms) delivered within 1 day of the release being issued per year	Superior Court Services		100%	100% (23)	–
Number of judicial education courses conducted per year	Judicial Education and Support		130	84	–

1. Only data for the first five months of 2026/27 was available at the time of publication.

Progress

In the first 5 months of 2026/27, the department overachieved on its annual targets for default judgments finalised within 12 court days, the percentage of taxations of opposed legal bills of costs finalised within 60 court days and the percentage of taxations of unopposed legal bills of costs finalised within 40 court days. This was due to extensive registrar training on the screening of judgments and taxations at the receiving point so that queries are addressed before being sent for further processing. The department is on track to achieve its annual target for the number of judicial education courses to be conducted.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	353 637	–	(8 325)	724	4 997	–	–	(2 604)	351 033
Superior Court Services	1 567 928	–	7 710	10 685	171 341	–	–	189 736	1 757 664
Judicial Education and Support	85 013	–	615	–	–	–	–	615	85 628
Subtotal	**2 006 578**	**–**	**–**	**11 409**	**176 338**	**–**	**–**	**187 747**	**2 194 325**
Direct charge against the National Revenue Fund	**1 392 913**	**–**	**–**	**–**	**–**	**–**	**88 829**	**88 829**	**1 481 742**
Judges' salaries	1 392 913	–	–	–	–	–	88 829	88 829	1 481 742
Total	**3 399 491**	**–**	**–**	**11 409**	**176 338**	**–**	**88 829**	**276 576**	**3 676 067**
Economic classification									
Current payments	**3 092 970**	**–**	**(1 272)**	**–**	**70 588**	**–**	**79 359**	**148 675**	**3 241 645**
Compensation of employees	2 395 156	–	–	–	25 324	–	79 359	104 683	2 499 839
Goods and services	697 814	–	(1 272)	–	45 264	–	–	43 992	741 806
Transfers and subsidies	**109 978**	**–**	**1 272**	**–**	**10 297**	**–**	**9 470**	**21 039**	**131 017**
Provinces and municipalities	60	–	26	–	–	–	–	26	86
Public corporations and private enterprises	13	–	4	–	–	–	–	4	17
Households	109 905	–	1 242	–	10 297	–	9 470	21 009	130 914
Payments for capital assets	**196 543**	**–**	**–**	**11 409**	**95 453**	**–**	**–**	**106 862**	**303 405**
Buildings and other fixed structures	–	–	–	–	68 701	–	–	68 701	68 701
Machinery and equipment	196 543	–	(28 602)	11 409	4 997	–	–	(12 196)	184 347
Software and other intangible assets	–	–	28 602	–	21 755	–	–	50 357	50 357
Total	**3 399 491**	**–**	**–**	**11 409**	**176 338**	**–**	**88 829**	**276 576**	**3 676 067**

1. Other adjustments include self-financing expenditure, funds shifted between votes, funds shifted within a vote following a function shift, the use of funds in emergency situations, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management	56 789	–	(482)	–	–	–	–	(482)	56 307
Corporate Services	224 125	–	(8 272)	724	4 997	–	–	(2 551)	221 574
Financial Administration	47 639	–	610	–	–	–	–	610	48 249
Internal Audit	25 084	–	(181)	–	–	–	–	(181)	24 903
Total	**353 637**	**–**	**(8 325)**	**724**	**4 997**	**–**	**–**	**(2 604)**	**351 033**

Programme 1: Administration (continued)

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**340 135**	**–**	**(8 259)**	**–**	**–**	**–**	**–**	**(8 259)**	**331 876**
Compensation of employees	182 459	–	(8 239)	–	–	–	–	(8 239)	174 220
Goods and services	157 676	–	(20)	–	–	–	–	(20)	157 656
Transfers and subsidies	**3**	**–**	**20**	**–**	**–**	**–**	**–**	**20**	**23**
Provinces and municipalities	3	–	–	–	–	–	–	–	3
Households	–	–	20	–	–	–	–	20	20
Payments for capital assets	**13 499**	**–**	**(86)**	**724**	**4 997**	**–**	**–**	**5 635**	**19 134**
Machinery and equipment	13 499	–	(255)	724	4 997	–	–	5 466	18 965
Software and other intangible assets	–	–	169	–	–	–	–	169	169
Total	**353 637**	**–**	**(8 325)**	**724**	**4 997**	**–**	**–**	**(2 604)**	**351 033**

Programme 2: Superior Court Services

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration of Superior Courts	47 545	–	68	–	21 755	–	–	21 823	69 368
Constitutional Court	85 603	–	3 078	–	–	–	–	3 078	88 681
Supreme Court of Appeal	53 337	–	8 391	–	–	–	–	8 391	61 728
High Courts	990 180	–	(2 713)	–	35 456	–	–	32 743	1 022 923
Specialised Courts	112 589	–	1 923	–	165	–	–	2 088	114 677
Facilities Management	278 674	–	(3 037)	10 685	113 965	–	–	121 613	400 287
Total	**1 567 928**	**–**	**7 710**	**10 685**	**171 341**	**–**	**–**	**189 736**	**1 757 664**
Economic classification									
Current payments	**1 384 127**	**–**	**6 373**	**–**	**70 588**	**–**	**–**	**76 961**	**1 461 088**
Compensation of employees	894 033	–	7 624	–	25 324	–	–	32 948	926 981
Goods and services	490 094	–	(1 251)	–	45 264	–	–	44 013	534 107
Transfers and subsidies	**1 175**	**–**	**1 251**	**–**	**10 297**	**–**	**–**	**11 548**	**12 723**
Provinces and municipalities	57	–	26	–	–	–	–	26	83
Public corporations and private enterprises	13	–	4	–	–	–	–	4	17
Households	1 105	–	1 221	–	10 297	–	–	11 518	12 623
Payments for capital assets	**182 626**	**–**	**86**	**10 685**	**90 456**	**–**	**–**	**101 227**	**283 853**
Buildings and other fixed structures	–	–	–	–	68 701	–	–	68 701	68 701
Machinery and equipment	182 626	–	(28 347)	10 685	–	–	–	(17 662)	164 964
Software and other intangible assets	–	–	28 433	–	21 755	–	–	50 188	50 188
Total	**1 567 928**	**–**	**7 710**	**10 685**	**171 341**	**–**	**–**	**189 736**	**1 757 664**

Programme 3: Judicial and Education Support

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted Appropriation
South African Judicial Education Institute	54 573	–	–	–	–	–	–	–	54 573
Judicial Policy, Research and Support	20 665	–	(1 579)	–	–	–	–	(1 579)	19 086
Judicial Service Commission	9 775	–	2 194	–	–	–	–	2 194	11 969
Total	**85 013**	**–**	**615**	**–**	**–**	**–**	**–**	**615**	**85 628**
Economic classification									
Current payments	**84 595**	**–**	**614**	**–**	**–**	**–**	**–**	**614**	**85 209**
Compensation of employees	34 551	–	615	–	–	–	–	615	35 166
Goods and services	50 044	–	(1)	–	–	–	–	(1)	50 043
Transfers and subsidies	**–**	**–**	**1**	**–**	**–**	**–**	**–**	**1**	**1**
Households	–	–	1	–	–	–	–	1	1
Payments for capital assets	**418**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**418**
Machinery and equipment	418	–	–	–	–	–	–	–	418
Total	**85 013**	**–**	**615**	**–**	**–**	**–**	**–**	**615**	**85 628**

Direct charges against the National Revenue Fund

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted Appropriation
Judges' salaries	1 392 913	–	–	–	–	–	88 829	88 829	1 481 742
Total	**1 392 913**	**–**	**–**	**–**	**–**	**–**	**88 829**	**88 829**	**1 481 742**
Economic classification									
Current payments	**1 284 113**	**–**	**–**	**–**	**–**	**–**	**79 359**	**79 359**	**1 363 472**
Compensation of employees	1 284 113	–	–	–	–	–	79 359	79 359	1 363 472
Transfers and subsidies	**108 800**	**–**	**–**	**–**	**–**	**–**	**9 470**	**9 470**	**118 270**
Households	108 800	–	–	–	–	–	9 470	9 470	118 270
Total	**1 392 913**	**–**	**–**	**–**	**–**	**–**	**88 829**	**88 829**	**1 481 742**

Details of adjustments to the 2026 ENE

Virements and shifts within the vote

Programmes

1. Administration
2. Superior Court Services
3. Judicial Education and Support

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(8 514)**	**Programme 1**		**189**
Goods and services	Travel and subsistence	(3)	Transfers and subsidies	Households	3
	Operating payments	(17)		Households	17
Payments for capital assets	Vehicle leases	(140)	Payments for capital assets	Virtual libraries software	140
	Office furniture	(29)		Virtual libraries software	29
			Programme 2		**7 710**
	Office furniture	(86)	Payments for capital assets	Leasing of judges' vehicles	86
Compensation of employees	Salaries and wages	(7 624)	Compensation of employees	Salaries and wages	7 624
			Programme 3		**615**
	Salaries and wages	(615)	Compensation of employees	Salaries and wages	615
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget		**2.4%**			
Programme 2		**(29 684)**	**Programme 2**		**29 684**
Goods and services	Communication	(1 221)	Transfers and subsidies	Households	1 221
	Communication	(4)		Television licences	4
	Communication	(26)	Provinces and municipalities	Vehicle licences	26
Payments for capital assets	Network (Microsoft SharePoint)	(28 433)	Payments for capital assets	Online software subscription	28 433
Shifts within the programme as a percentage of the programme budget		1.9%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 3		**(1)**	**Programme 3**		**1**
Goods and services	Consultants	(1)	Transfers and subsidies	Households	1
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(38 199)**			**38 199**

Rollovers – R11.409 million

Programme 1: Administration

R724 000 is rolled over to procure an ICT server for the Constitutional Court infrastructure refresh project.

Programme 2: Superior Court Services

R10.685 million is rolled over for the purchase of judges' vehicles.

Appropriation of expenditure already announced by the minister during the tabling of the annual budget – R176.338 million

Programme 1: Administration

An additional R4.997 million is allocated for court recording technology and the sexual offences court recording system.

Programme 2: Superior Court Services

An additional R161.044 million is allocated to strengthen the capacity of superior courts, mainly through the employment of additional personnel, and the implementation of capital works projects and related costs.

An additional R10.297 million has been allocated to fund the early retirement and voluntary exit programmes.

Direct charges against the National Revenue Fund – R88.829 million

Judges' salaries – R88.829 million

R88.829 million is allocated to provide for the shortfall in judges' salaries.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	295 790	167 594	57	292 382	99	351 033	9.5	229 573	65
Superior Court Services	1 245 622	590 979	47	1 238 550	99	1 757 664	47.8	728 051	41.4
Judicial Education and Support	78 663	36 811	47	82 808	105	85 628	2.3	50 269	58.7
Subtotal	**1 620 075**	**795 384**	**49**	**1 613 740**	**100**	**2 194 325**	**59.7**	**1 007 893**	**45.9**
Direct charge against the National Revenue Fund	**1 332 810**	**655 004**	**49**	**1 380 849**	**104**	**1 481 742**	**40.3**	**736 092**	**49.7**
Judges' salaries	1 332 810	655 004	49	1 380 849	104	1 481 742	40.3	736 092	49.7
Total	**2 952 885**	**1 450 388**	**49**	**2 994 589**	**101**	**3 676 067**	**100.0**	**1 743 985**	**47.4**
Economic classification									–
Current payments	**2 679 520**	**1 342 003**	**50**	**2 729 383**	**102**	**3 241 645**	**88.2**	**1 612 236**	**49.7**
Compensation of employees	2 248 609	1 109 992	49	2 297 352	102	2 499 839	68.0	1 224 742	49.0
Goods and services	430 911	232 011	54	432 031	100	741 806	20.2	387 494	52.2
Transfers and subsidies	**102 591**	**43 949**	**43**	**107 205**	**104**	**131 017**	**3.6**	**60 286**	**46.0**
Provinces and municipalities	31	23	74	65	210	86	0.0	30	34.9
Public corporations and private enterprises	1	–	–	–	–	17	0.0	8	47.1
Households	102 559	43 926	43	107 140	104	130 914	3.6	60 248	46.0
Payments for capital assets	**170 774**	**64 436**	**38**	**157 977**	**93**	**303 405**	**8.3**	**71 463**	**23.6**
Buildings and other fixed structures	–	–	–	–	–	68 701	1.9	100	0.1
Machinery and equipment	170 774	64 436	38	157 977	93	184 347	5.0	71 187	38.6
Software and other intangible assets	–	–	–	–	–	50 357	1.4	176	0.3
Payments for financial assets	**–**	**–**	**–**	**24**	**–**	**–**	**–**	**–**	**–**
Total	**2 952 885**	**1 450 388**	**49**	**2 994 589**	**101**	**3 676 067**	**100.0**	**1 743 985**	**47.4**

Expenditure trends

Total expenditure in 2025/26 was R3 billion, 101 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R1.5 billion, 49 per cent of the adjusted appropriation, whereas

expenditure in the first half of 2026/27 was R1.7 billion, 47.4 per cent of the adjusted appropriation of R3.7 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R293.6 million, 20.24 per cent. This was mainly due to increased spending on facilities, security services, virtual libraries, court recording technology and the sexual offences court recording system.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**4 400**	**3 330**	**75.7**	**4 044**	**91.9**	**4 526**	**4 526**	**100.0**	**622**	**13.7**
Sales of goods and services produced by the department	650	323	49.7	669	102.9	750	750	16.6	362	48.3
Sales of scrap, waste, arms and other used current goods	9	7	77.8	8	88.9	10	10	0.2	7	70.0
Fines, penalties and forfeits	540	533	98.7	713	132.0	–	–	–	93	–
Interest, dividends and rent on land	1	–	–	–	–	1	1	0.0	–	–
Sales of capital assets	300	238	79.3	359	119.7	–	–	–	101	–
Transactions in financial assets and liabilities	2 900	2 229	76.9	2 295	79.1	3 765	3 765	83.2	59	1.6
Total	**4 400**	**3 330**	**75.7**	**4 044**	**91.9**	**4 526**	**4 526**	**100.0**	**622**	**13.7**

Revenue trends

Mid-year revenue in 2025/26 was R3.3 million, 75.7 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R622 000, 13.7 per cent of the adjusted estimate of R4.5 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 decreased by R2.7 million, 81.3 per cent. This was mainly due to non-disposal of assets.

Changes to transfers and subsidies, including conditional grants

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**–**	**–**	**20**	**–**	**–**	**–**	**–**	**20**	**20**
Employee social benefits	–	–	20	–	–	–	–	20	20
Superior Court Services									
Provinces and municipalities									
Provinces									
Provincial agencies and funds									
Current	**57**	**–**	**26**	**–**	**–**	**–**	**–**	**26**	**83**
Vehicle licences	57	–	26	–	–	–	–	26	83

Changes to transfers and subsidies, including conditional grants (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Public corporations and private enterprises									
Public corporations									
Other transfers									
Current	**13**	**–**	**4**	**–**	**–**	**–**	**–**	**4**	**17**
Communication licences	13	–	4	–	–	–	–	4	17
Households									
Social benefits									
Current	**1 105**	**–**	**1 221**	**–**	**–**	**–**	**–**	**1 221**	**2 326**
Employee social benefits	1 105	–	1 221	–	–	–	–	1 221	2 326
Judicial Education and Support									
Households									
Social benefits									
Current	**–**	**–**	**1**	**–**	**–**	**–**	**–**	**1**	**1**
Employee social benefits	–	–	1	–	–	–	–	1	1
Direct charge against the National Revenue Fund									
Households									
Social benefits									
Current	**108 800**	**–**	**–**	**–**	**–**	**–**	**9 470**	**9 470**	**118 270**
Judges' salaries	108 800	–	–	–	–	–	9 470	9 470	118 270

Vote 28

Police

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**127 072 520**	**(822 000)**	**1 434 927**	**127 685 447**
of which:				
Current payments	121 662 618	(822 000)	–	120 840 618
Transfers and subsidies	2 231 865	–	616 927	2 848 792
Payments for capital assets	3 178 037	–	818 000	3 996 037
Executive authority	Minister of Police			
Accounting officer	National Commissioner of the South African Police Service			
Website	www.saps.gov.za			

Vote purpose

Prevent, combat and investigate crime; maintain public order; protect and secure the inhabitants of South Africa and their property; and uphold and enforce the law.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first quarter of 2026/27 (April to June)[1]	Changed target for 2026/27
Decreased murder rate per 100 000 population per year	Visible Policing	Increased feelings of safety for women and children in communities	22.2%	3.6% (3 621/100 000)[2]	–
Percentage decrease in the number of reported contact crimes against women per year	Visible Policing		25%	+3.3% (43 410/44 836)[2]	–
Percentage decrease in the number of reported contact crimes against children per year	Visible Policing		25%	+3.9% (10 050/10 442)[2]	–
Detection rate for murder per year	Detective Services		62.5%	9.3% (10 640/114 548)	–
Detection rate for contact crimes against women per year	Detective Services		78.5%	72% (179 518/249 165)	–
Detection rate for contact crimes against children per year	Detective Services		78.5%	64.2% (42 173/65 716)	–
Percentage of original previous-conviction reports generated within 15 calendar days per year	Detective Services		92%	97.5% (268 163/275 047)	–
Percentage of registered serious organised crime project investigations successfully closed per year	Detective Services	Combat priority offences (economic crime, organised crime and corruption)	70%	100% (1)	–
Percentage of trial-ready case dockets for serious corruption per year	Detective Services		72%	84.6% (803/949)	–
Percentage of network operations related to prioritised contact crime threats successfully terminated per year	Crime Intelligence		70%	0%	–
Percentage of network operations related to organised crime threats successfully terminated per year	Crime Intelligence		70%	1.4% (1/71)	–

Performance (continued)

Indicator	Programme	MTDP outcome	Annual performance		
			Projected for 2026/27 as published in the 2026 ENE	Achieved in the first quarter of 2026/27 (April to June)[1]	Changed target for 2026/27
Number of security breaches recorded during the in-transit protection of VIPs and identified VIP residences per year	Protection and Security Services	An ethical, capable and professional public service	0	0	–

1. Only data for the first quarter was available at the time of publication.
2. Plus sign (+) represents an increase in the number of crimes reported.

Progress

During the first quarter of 2026/27, the murder rate, measured relative to the population, remained high due to persistent levels of violence and criminality across the country. Contact crimes reported against women and children increased despite ongoing interventions, including the gender-based violence and femicide programme, criminal justice cluster initiatives, and child protection programmes. This underperformance was mainly attributable to limited investigative capacity, high caseloads and delays in forensic processes. Similarly, the low detection rate for murder cases and contact crimes against children was affected by capacity constraints among detectives at police stations, which limited the timely investigation and resolution of cases.

Performance targets for previous-conviction reports, serious organised crime project investigations and serious corruption case dockets were exceeded, reflecting improved investigative efficiency, strengthened case management within specialised units and enhanced coordination with prosecutorial authorities. These achievements contributed to the disruption of organised criminal networks through complex, multiprovincial investigations, supported by arrests, drug seizures, asset forfeitures and more effective accountability for corruption-related offences.

The low first quarter achievement for network operations related to contact and organised crime threats was due to the bulk of these outputs being set for the second half of the financial year.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	24 653 882	–	(674 473)	–	159 288	–	–	(515 185)	24 138 697
Visible Policing	67 276 321	–	199 230	–	277 112	–	–	476 342	67 752 663
Detective Services	25 386 517	–	414 392	–	126 275	–	–	540 667	25 927 184
Crime Intelligence	5 239 156	–	42 624	–	34 057	–	–	76 681	5 315 837
Protection and Security Services	4 516 644	–	18 227	–	16 195	–	–	34 422	4 551 066
Total	**127 072 520**	**–**	**–**	**–**	**612 927**	**–**	**–**	**612 927**	**127 685 447**

Adjusted estimates (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Current payments	**121 662 618**	**–**	**(822 000)**	**–**	**–**	**–**	**–**	**(822 000)**	**120 840 618**
Compensation of employees	102 281 519	–	(1 041 000)	–	–	–	–	(1 041 000)	101 240 519
Goods and services	19 381 099	–	219 000	–	–	–	–	219 000	19 600 099
Transfers and subsidies	**2 231 865**	**–**	**4 000**	**–**	**612 927**	**–**	**–**	**616 927**	**2 848 792**
Provinces and municipalities	71 998	–	–	–	–	–	–	–	71 998
Departmental agencies and accounts	61 099	–	–	–	–	–	–	–	61 099
Non-profit institutions	–	–	1 000	–	–	–	–	1 000	1 000
Households	2 098 768	–	3 000	–	612 927	–	–	615 927	2 714 695
Payments for capital assets	**3 178 037**	**–**	**818 000**	**–**	**–**	**–**	**–**	**818 000**	**3 996 037**
Buildings and other fixed structures	695 421	–	(100 000)	–	–	–	–	(100 000)	595 421
Machinery and equipment	2 414 616	–	918 000	–	–	–	–	918 000	3 332 616
Biological assets	3 000	–	–	–	–	–	–	–	3 000
Software and other intangible assets	65 000	–	–	–	–	–	–	–	65 000
Total	**127 072 520**	**–**	**–**	**–**	**612 927**	**–**	**–**	**612 927**	**127 685 447**

1. Other adjustments include self-financing expenditure, funds shifted between votes, funds shifted within a vote following a function shift, the use of funds in emergency situations, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	95 409	–	–	–	–	–	–	–	95 409
Management	124 938	–	–	–	–	–	–	–	124 938
Corporate Services	24 433 535	–	(674 473)	–	159 288	–	–	(515 185)	23 918 350
Total	**24 653 882**	**–**	**(674 473)**	**–**	**159 288**	**–**	**–**	**(515 185)**	**24 138 697**

Programme 1: Administration (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**21 949 411**	**–**	**(618 000)**	**–**	**–**	**–**	**–**	**(618 000)**	**21 331 411**
Compensation of employees	16 155 067	–	(768 000)	–	–	–	–	(768 000)	15 387 067
Goods and services	5 794 344	–	150 000	–	–	–	–	150 000	5 944 344
Transfers and subsidies	**1 512 338**	**–**	**(356 473)**	**–**	**159 288**	**–**	**–**	**(197 185)**	**1 315 153**
Provinces and municipalities	10 988	–	–	–	–	–	–	–	10 988
Departmental agencies and accounts	61 099	–	–	–	–	–	–	–	61 099
Households	1 440 251	–	(356 473)	–	159 288	–	–	(197 185)	1 243 066
Payments for capital assets	**1 192 133**	**–**	**300 000**	**–**	**–**	**–**	**–**	**300 000**	**1 492 133**
Buildings and other fixed structures	695 421	–	(100 000)	–	–	–	–	(100 000)	595 421
Machinery and equipment	431 712	–	400 000	–	–	–	–	400 000	831 712
Software and other intangible assets	65 000	–	–	–	–	–	–	–	65 000
Total	**24 653 882**	**–**	**(674 473)**	**–**	**159 288**	**–**	**–**	**(515 185)**	**24 138 697**

Programme 2: Visible Policing

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Crime Prevention	51 742 580	–	154 450	–	225 532	–	–	379 982	52 122 562
Border Security	2 747 386	–	7 115	–	15 531	–	–	22 646	2 770 032
Specialised Interventions	7 334 963	–	37 665	–	36 049	–	–	73 714	7 408 677
Facilities	5 451 392	–	–	–	–	–	–	–	5 451 392
Total	**67 276 321**	**–**	**199 230**	**–**	**277 112**	**–**	**–**	**476 342**	**67 752 663**
Economic classification									
Current payments	**65 566 756**	**–**	**(201 000)**	**–**	**–**	**–**	**–**	**(201 000)**	**65 365 756**
Compensation of employees	55 231 152	–	(271 127)	–	–	–	–	(271 127)	54 960 025
Goods and services	10 335 604	–	70 127	–	–	–	–	70 127	10 405 731
Transfers and subsidies	**454 420**	**–**	**200 230**	**–**	**277 112**	**–**	**–**	**477 342**	**931 762**
Provinces and municipalities	43 879	–	–	–	–	–	–	–	43 879
Non-profit institutions	–	–	1 000	–	–	–	–	1 000	1 000
Households	410 541	–	199 230	–	277 112	–	–	476 342	886 883
Payments for capital assets	**1 255 145**	**–**	**200 000**	**–**	**–**	**–**	**–**	**200 000**	**1 455 145**
Machinery and equipment	1 252 145	–	200 000	–	–	–	–	200 000	1 452 145
Biological assets	3 000	–	–	–	–	–	–	–	3 000
Total	**67 276 321**	**–**	**199 230**	**–**	**277 112**	**–**	**–**	**476 342**	**67 752 663**

Programme 3: Detective Services

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Crime Investigations	17 428 746	–	383 501	–	82 453	–	–	465 954	17 894 700
Criminal Record Centre	3 387 476	–	19 813	–	16 781	–	–	36 594	3 424 070
Forensic Science Laboratory	1 805 644	–	11 078	–	13 581	–	–	24 659	1 830 303
Specialised Investigations	2 764 651	–	–	–	13 460	–	–	13 460	2 778 111
Total	**25 386 517**	**–**	**414 392**	**–**	**126 275**	**–**	**–**	**540 667**	**25 927 184**
Economic classification									
Current payments	**24 568 850**	**–**	**(2 000)**	**–**	**–**	**–**	**–**	**(2 000)**	**24 566 850**
Compensation of employees	21 976 247	–	(67)	–	–	–	–	(67)	21 976 180
Goods and services	2 592 603	–	(1 933)	–	–	–	–	(1 933)	2 590 670
Transfers and subsidies	**203 762**	**–**	**98 392**	**–**	**126 275**	**–**	**–**	**224 667**	**428 429**
Provinces and municipalities	13 968	–	–	–	–	–	–	–	13 968
Households	189 794	–	98 392	–	126 275	–	–	224 667	414 461
Payments for capital assets	**613 905**	**–**	**318 000**	**–**	**–**	**–**	**–**	**318 000**	**931 905**
Machinery and equipment	613 905	–	318 000	–	–	–	–	318 000	931 905
Total	**25 386 517**	**–**	**414 392**	**–**	**126 275**	**–**	**–**	**540 667**	**25 927 184**

Programme 4: Crime Intelligence

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Crime Intelligence Operations	2 140 512	–	14 878	–	15 313	–	–	30 191	2 170 703
Intelligence and Information Management	3 098 644	–	27 746	–	18 744	–	–	46 490	3 145 134
Total	**5 239 156**	**–**	**42 624**	**–**	**34 057**	**–**	**–**	**76 681**	**5 315 837**
Economic classification									
Current payments	**5 144 864**	**–**	**(1 000)**	**–**	**–**	**–**	**–**	**(1 000)**	**5 143 864**
Compensation of employees	4 800 728	–	(1 662)	–	–	–	–	(1 662)	4 799 066
Goods and services	344 136	–	662	–	–	–	–	662	344 798
Transfers and subsidies	**43 703**	**–**	**43 624**	**–**	**34 057**	**–**	**–**	**77 681**	**121 384**
Provinces and municipalities	1 621	–	–	–	–	–	–	–	1 621
Households	42 082	–	43 624	–	34 057	–	–	77 681	119 763
Payments for capital assets	**50 589**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**50 589**
Machinery and equipment	50 589	–	–	–	–	–	–	–	50 589
Total	**5 239 156**	**–**	**42 624**	**–**	**34 057**	**–**	**–**	**76 681**	**5 315 837**

Programme 5: Protection and Security Services

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
VIP Protection Services	2 460 351	–	11 516	–	7 023	–	–	18 539	2 478 890
Static Protection	1 600 562	–	4 468	–	3 204	–	–	7 672	1 608 234
Government Security Regulator	118 829	–	960	–	1 435	–	–	2 395	121 224
Operational Support	336 902	–	1 283	–	4 533	–	–	5 816	342 718
Total	**4 516 644**	**–**	**18 227**	**–**	**16 195**	**–**	**–**	**34 422**	**4 551 066**
Economic classification									
Current payments	**4 432 737**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**4 432 737**
Compensation of employees	4 118 325	–	(144)	–	–	–	–	(144)	4 118 181
Goods and services	314 412	–	144	–	–	–	–	144	314 556
Transfers and subsidies	**17 642**	**–**	**18 227**	**–**	**16 195**	**–**	**–**	**34 422**	**52 064**
Provinces and municipalities	1 542	–	–	–	–	–	–	–	1 542
Households	16 100	–	18 227	–	16 195	–	–	34 422	50 522
Payments for capital assets	**66 265**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**66 265**
Machinery and equipment	66 265	–	–	–	–	–	–	–	66 265
Total	**4 516 644**	**–**	**18 227**	**–**	**16 195**	**–**	**–**	**34 422**	**4 551 066**

Details of adjustments to the 2026 ENE

Virements and shifts within the vote

Programmes

1. Administration
2. Visible Policing
3. Detective Services
4. Crime Intelligence
5. Protection and Security Services

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(1 224 473)**	**Programme 1**		**550 000**
Buildings and other fixed structures	Buildings	(100 000)	Machinery and equipment	Computers, forensic equipment	100 000
Compensation of employees	Vacant posts	(150 000)	Goods and services	Legal services	150 000
	Vacant posts	(300 000)	Machinery and equipment	Computers, forensic equipment	300 000
			Programme 3		**318 000**
	Vacant posts	(318 000)	Machinery and equipment	Transport equipment	318 000
			Programme 2		**199 230**
Households	Social benefits	(199 230)	Households	Social benefits	199 230
			Programme 3		**96 392**
	Social benefits	(96 392)	Households	Social benefits	96 392
			Programme 4		**42 624**
	Social benefits	(42 624)	Households	Social benefits	42 624
			Programme 5		**18 227**
	Social benefits	(18 227)	Households	Social benefits	18 227
Shifts within the programme as a percentage of the programme budget		2.2%			
Virements to other programmes as a percentage of the programme budget		**2.7%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 2		**(271 127)**	**Programme 2**		**271 127**
Goods and services	Communication	(1 000)	Non-profit institutions	Donations[1]	1 000
Compensation of employees	Vacant posts	(70 127)	Goods and services	Fleet services	70 127
	Vacant posts	(200 000)	Machinery and equipment	Transport equipment	200 000
Shifts within the programme as a percentage of the programme budget		0.4%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 3		**(2 067)**	**Programme 3**		**2 067**
Goods and services	Stationery, printing and office supplies	(2 000)	Households	Claims against the state	2 000
Compensation of employees	Vacant posts	(67)	Goods and services	Fleet services	67
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 4		**(2 662)**	**Programme 4**		**2 662**
Goods and services	Stationery, printing and office supplies	(1 000)	Households	Claims against the state	1 000
Compensation of employees	Vacant posts	(1 662)	Goods and services	Fleet services	1 662
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 5		**(144)**	**Programme 5**		**144**
Compensation of employees	Vacant posts	(144)	Goods and services	Fleet services	144
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(1 500 473)**			**1 500 473**

1. Only Parliament may approve this virement.

Appropriation of funds for expenditure already announced by the minister during the tabling of the annual budget – R612.927 million

Programme 1: Administration

An additional R159.288 million is allocated to fund the early retirement and voluntary exit programmes.

Programme 2: Visible Policing

An additional R277.112 million is allocated to fund the early retirement and voluntary exit programmes.

Programme 3: Detective Services

An additional R126.275 million is allocated to fund the early retirement and voluntary exit programmes.

Programme 4: Crime Intelligence

An additional R34.057 million is allocated to fund the early retirement and voluntary exit programmes.

Programme 5: Protection and Security Services

An additional R16.195 million is allocated to fund the early retirement and voluntary exit programmes.

Gifts, donations and sponsorships – R 1 million

Programme 2: Visible Policing

The department will donate R1 million to the South African Police Service Education Trust to provide for the educational needs of children of police members who died in the line of duty.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	23 659 765	11 320 425	48	23 847 344	101	24 138 697	18.9	10 040 471	42
Visible Policing	63 824 347	30 392 428	48	63 841 856	100	67 752 663	53.1	32 799 303	48.4
Detective Services	24 015 314	11 730 027	49	24 068 110	100	25 927 184	20.3	12 501 377	48.2
Crime Intelligence	5 048 263	2 384 698	47	4 907 192	97	5 315 837	4.2	2 484 165	46.7
Protection and Security Services	4 342 246	2 045 910	47	4 225 433	97	4 551 066	3.6	2 104 532	46.2
Total	**120 889 935**	**57 873 488**	**48**	**120 889 935**	**100**	**127 685 447**	**100.0**	**59 929 848**	**46.9**
Economic classification									–
Current payments	**116 633 304**	**55 616 747**	**48**	**115 261 438**	**99**	**120 840 618**	**94.6**	**56 694 001**	**46.9**
Compensation of employees	96 862 528	46 976 682	48	95 363 233	98	101 240 519	79.3	49 005 783	48.4
Goods and services	19 770 776	8 640 065	44	19 898 205	101	19 600 099	15.4	7 688 218	39.2
Transfers and subsidies	**1 384 387**	**920 286**	**66**	**1 879 567**	**136**	**2 848 792**	**2.2**	**1 585 823**	**55.7**
Provinces and municipalities	67 049	33 738	50	59 135	88	71 998	0.1	33 672	46.8
Departmental agencies and accounts	58 422	29 560	51	59 678	102	61 099	0.0	30 601	50.1
Higher education institutions	–	–	–	1 000	–	–	–	–	–
Non-profit institutions	1 000	–	–	–	–	1 000	0.0	–	–
Households	1 257 916	856 988	68	1 759 754	140	2 714 695	2.1	1 521 550	56.0
Payments for capital assets	**2 872 244**	**1 317 212**	**46**	**3 719 043**	**129**	**3 996 037**	**3.1**	**1 629 713**	**40.8**
Buildings and other fixed structures	670 243	242 898	36	618 211	92	595 421	0.5	186 777	31.4
Machinery and equipment	2 122 490	1 030 364	49	2 972 103	140	3 332 616	2.6	1 430 462	42.9
Biological assets	3 000	–	–	571	19	3 000	0.0	–	–
Software and other intangible assets	76 511	43 950	57	128 158	168	65 000	0.1	12 474	19.2
Payments for financial assets	**–**	**19 243**	**–**	**29 887**	**–**	**–**	**–**	**20 311**	**–**
Total	**120 889 935**	**57 873 488**	**48**	**120 889 935**	**100**	**127 685 447**	**100.0**	**59 929 848**	**46.9**

Expenditure trends

Total expenditure in 2025/26 was R120.9 billion, 100 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R57.9 billion, 48 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R60 billion, 46.9 per cent of the adjusted appropriation of R127.7 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R2.1 billion, 3.6 per cent. This was mainly due to the implementation of cost-of-living adjustments and the early retirement and voluntary exit programmes.

Departmental receipts

R thousand	2025/26 Adjusted estimate	2025/26 Outcome Apr 25 - Sep 25	2025/26 Outcome Apr 25 - Sep 25 % of adjusted estimate	2025/26 Outcome Apr 25 - Mar 26	2025/26 Outcome Apr 25 - Mar 26 % of adjusted estimate	2026/27 Budget estimate	2026/27 Adjusted estimate	2026/27 Adjusted receipts estimate/ Total (%)	Actual receipts Apr 26 - Sep 26	Actual receipts Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**701 833**	**436 420**	**62.2**	**835 395**	**119.0**	**596 381**	**757 847**	**100.0**	**432 355**	**57.1**
Sales of goods and services produced by the department	422 331	260 977	61.8	492 881	116.7	375 763	451 894	59.6	243 634	53.9
Sales of scrap, waste, arms and other used current goods	5 810	3 938	67.8	9 691	166.8	4 850	6 217	0.8	2 483	39.9
Fines, penalties and forfeits	40 301	34 013	84.4	58 968	146.3	18 302	50 007	6.6	45 667	91.3
Interest, dividends and rent on land	2 000	1 157	57.9	3 896	194.8	1 015	2 140	0.3	1 343	62.8
Sales of capital assets	88 965	36 197	40.7	114 058	128.2	72 951	95 193	12.6	54 491	57.2
Transactions in financial assets and liabilities	142 426	100 138	70.3	155 901	109.5	123 500	152 396	20.1	84 737	55.6
Total	**701 833**	**436 420**	**62.2**	**835 395**	**119.0**	**596 381**	**757 847**	**100.0**	**432 355**	**57.1**

Revenue trends

Mid-year revenue in 2025/26 was R436.4 million, 62.2 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R432.4 million, 57.1 per cent of the adjusted estimate of R757.8 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 decreased by R4.1 million, 0.9 per cent. This was mainly due to a decrease in the recovery of debt owed to the department.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

R thousand	2026/27 Appropriation	Adjustments appropriation Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**568 015**	**–**	**(356 473)**	**–**	**159 288**	**–**	**–**	**(197 185)**	**370 830**
Early retirement and voluntary exit programmes	568 015	–	(356 473)	–	159 288	–	–	(197 185)	370 830
Visible Policing									
Non-profit institutions									
Current	**–**	**–**	**1 000**	**–**	**–**	**–**	**–**	**1 000**	**1 000**
South African Police Service Education Trust	–	–	1 000	–	–	–	–	1 000	1 000
Households									
Social benefits									
Current	**–**	**–**	**199 230**	**–**	**277 112**	**–**	**–**	**476 342**	**476 342**
Early retirement and voluntary exit programmes	–	–	199 230	–	277 112	–	–	476 342	476 342

Summary of changes to transfers and subsidies per programme (continued)

	2026/27							
		Adjustments appropriation						
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Detective Services Households Social benefits Current	**–**	**–**	**96 392**	**–**	**126 275**	**–**	**–**	**222 667**	**222 667**
Early retirement and voluntary exit programmes	–	–	96 392	–	126 275	–	–	222 667	222 667
Households Other transfers to households Current	**–**	**–**	**2 000**	**–**	**–**	**–**	**–**	**2 000**	**2 000**
Claims against the state	–	–	2 000	–	–	–	–	2 000	2 000
Crime Intelligence Households Social benefits Current	**–**	**–**	**42 624**	**–**	**34 057**	**–**	**–**	**76 681**	**76 681**
Early retirement and voluntary exit programmes	–	–	42 624	–	34 057	–	–	76 681	76 681
Households Other transfers to households Current	**–**	**–**	**1 000**	**–**	**–**	**–**	**–**	**1 000**	**1 000**
Claims against the state	–	–	1 000	–	–	–	–	1 000	1 000
Protection and Security Services Households Social benefits Current	**–**	**–**	**18 227**	**–**	**16 195**	**–**	**–**	**34 422**	**34 422**
Early retirement and voluntary exit programmes	–	–	18 227	–	16 195	–	–	34 422	34 422

Vote 29

Agriculture

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**7 841 867**	**(23 547)**	**451 481**	**8 269 801**
of which:				
Current payments	3 240 527	–	267 723	3 508 250
Transfers and subsidies	4 457 024	–	183 758	4 640 782
Payments for capital assets	144 316	(23 547)	–	120 769
Executive authority	Minister of Agriculture			
Accounting officer	Director-General of Agriculture			
Website	www.nda.gov.za			

Vote purpose

Lead, support and promote the management of agricultural resources through policies, strategies and programmes to enhance sustainable use and achieve economic growth, job creation, food security, rural development and transformation.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of plant pest surveillance surveys conducted per year	Agricultural Production, Biosecurity and Natural Resources Management	Economic transformation and equitable inclusion of women, youth and persons with disabilities for a just society	3	3	–
Number of animal disease surveillance surveys conducted per year	Agricultural Production, Biosecurity and Natural Resources Management		3	3	–
Number of households and smallholder producers supported per year	Food Security and Support		60 000	8 364	–
Number of producers supported through the blended funding scheme per year	Food Security and Support		100	0	–
Number of new students enrolled at agricultural colleges per year	Food Security and Support		0	0	–

Progress

The department conducted all targeted surveillance surveys on plant pest diseases (exotic fruit fly, citrus greening survey and banana bunchy top virus) and animal diseases (contagious bovine pleuropneumonia, sheep and goat plague and foot-and-mouth disease) by mid-year, in line with its quarterly targets.

During the first half of the year, the department supported 8 364 smallholder producers against an annual target of 60 000. This target is expected to be met by the end of the financial year as more support is typically provided during the summer rainy season.

No producers were supported through the blended funding scheme in the first half of 2026/27 because the department is still auditing and verifying the programme, as well as its beneficiaries and projects. Nonetheless, the department aims to meet its annual target.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	1 033 789	–	(4 274)	2 934	–	–	–	(1 340)	1 032 449
Agricultural Production, Biosecurity and Natural Resources Management	2 595 626	–	449 600	183 000	–	–	–	632 600	3 228 226
Food Security and Support	3 288 410	242 000	(8 821)	–	–	–	–	233 179	3 521 589
Economic Development, Trade and Marketing	924 042	–	(436 505)	–	–	–	–	(436 505)	487 537
Total	**7 841 867**	**242 000**	**–**	**185 934**	**–**	**–**	**–**	**427 934**	**8 269 801**
Economic classification									
Current payments	**3 240 527**	**–**	**84 723**	**183 000**	**–**	**–**	**–**	**267 723**	**3 508 250**
Compensation of employees	1 664 703	–	–	–	–	–	–	–	1 664 703
Goods and services	1 575 824	–	84 713	183 000	–	–	–	267 713	1 843 537
Interest and rent on land	–	–	10	–	–	–	–	10	10
Transfers and subsidies	**4 457 024**	**242 000**	**(58 242)**	**–**	**–**	**–**	**–**	**183 758**	**4 640 782**
Provinces and municipalities	2 396 827	242 000	205	–	–	–	–	242 205	2 639 032
Departmental agencies and accounts	1 296 233	–	(289)	–	–	–	–	(289)	1 295 944
Foreign governments and international organisations	51 099	–	–	–	–	–	–	–	51 099
Public corporations and private enterprises	662 273	–	(64 057)	–	–	–	–	(64 057)	598 216
Households	50 592	–	5 899	–	–	–	–	5 899	56 491
Payments for capital assets	**144 316**	**–**	**(26 481)**	**2 934**	**–**	**–**	**–**	**(23 547)**	**120 769**
Buildings and other fixed structures	106 662	–	(44 900)	–	–	–	–	(44 900)	61 762
Machinery and equipment	30 587	–	17 390	2 934	–	–	–	20 324	50 911
Software and other intangible assets	7 067	–	1 029	–	–	–	–	1 029	8 096
Total	**7 841 867**	**242 000**	**–**	**185 934**	**–**	**–**	**–**	**427 934**	**8 269 801**

1. Other adjustments include self-financing expenditure, funds shifted between votes, funds shifted within a vote following a function shift, the use of funds in emergency situations, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	30 839	–	2 700	–	–	–	–	2 700	33 539
Department Management	57 448	–	99	–	–	–	–	99	57 547
Internal Audit	26 230	–	(5 243)	–	–	–	–	(5 243)	20 987
Financial Management Services	130 331	–	3 877	–	–	–	–	3 877	134 208
Corporate Support Services	382 310	–	32 689	2 934	–	–	–	35 623	417 933
Office Accommodation	406 631	–	(38 396)	–	–	–	–	(38 396)	368 235
Total	**1 033 789**	**–**	**(4 274)**	**2 934**	**–**	**–**	**–**	**(1 340)**	**1 032 449**
Economic classification									
Current payments	**928 985**	**–**	**45 233**	**–**	**–**	**–**	**–**	**45 233**	**974 218**
Compensation of employees	359 073	–	28 800	–	–	–	–	28 800	387 873
Goods and services	569 912	–	16 423	–	–	–	–	16 423	586 335
Interest and rent on land	–	–	10	–	–	–	–	10	10
Transfers and subsidies	**23 978**	**–**	**(12 579)**	**–**	**–**	**–**	**–**	**(12 579)**	**11 399**
Provinces and municipalities	41	–	–	–	–	–	–	–	41
Departmental agencies and accounts	701	–	–	–	–	–	–	–	701
Public corporations and private enterprises	11	–	180	–	–	–	–	180	191
Households	23 225	–	(12 759)	–	–	–	–	(12 759)	10 466
Payments for capital assets	**80 826**	**–**	**(36 928)**	**2 934**	**–**	**–**	**–**	**(33 994)**	**46 832**
Buildings and other fixed structures	68 550	–	(44 540)	–	–	–	–	(44 540)	24 010
Machinery and equipment	12 209	–	7 412	2 934	–	–	–	10 346	22 555
Software and other intangible assets	67	–	200	–	–	–	–	200	267
Total	**1 033 789**	**–**	**(4 274)**	**2 934**	**–**	**–**	**–**	**(1 340)**	**1 032 449**

Programme 2: Agricultural Production, Biosecurity and Natural Resources Management

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Inspection and Quarantine Services	504 996	–	498 064	183 000	–	–	–	681 064	1 186 060
Plant Production and Health	144 619	–	45 082	–	–	–	–	45 082	189 701
Animal Production and Health	357 070	–	(37 174)	–	–	–	–	(37 174)	319 896
Natural Resources and Disaster Management	333 374	–	(52 543)	–	–	–	–	(52 543)	280 831
Biosecurity	10 072	–	(3 829)	–	–	–	–	(3 829)	6 243
Agriculture Research Council	1 245 495	–	–	–	–	–	–	–	1 245 495
Total	**2 595 626**	**–**	**449 600**	**183 000**	**–**	**–**	**–**	**632 600**	**3 228 226**
Economic classification									
Current payments	**1 232 857**	**–**	**430 158**	**183 000**	**–**	**–**	**–**	**613 158**	**1 846 015**
Compensation of employees	794 429	–	–	–	–	–	–	–	794 429
Goods and services	438 428	–	430 158	183 000	–	–	–	613 158	1 051 586
Transfers and subsidies	**1 344 113**	**–**	**10 384**	**–**	**–**	**–**	**–**	**10 384**	**1 354 497**
Provinces and municipalities	98 224	–	57	–	–	–	–	57	98 281
Departmental agencies and accounts	1 245 784	–	(289)	–	–	–	–	(289)	1 245 495
Public corporations and private enterprises	–	–	316	–	–	–	–	316	316
Households	105	–	10 300	–	–	–	–	10 300	10 405
Payments for capital assets	**18 656**	**–**	**9 058**	**–**	**–**	**–**	**–**	**9 058**	**27 714**
Buildings and other fixed structures	3 889	–	–	–	–	–	–	–	3 889
Machinery and equipment	7 767	–	8 229	–	–	–	–	8 229	15 996
Software and other intangible assets	7 000	–	829	–	–	–	–	829	7 829
Total	**2 595 626**	**–**	**449 600**	**183 000**	**–**	**–**	**–**	**632 600**	**3 228 226**

Programme 3: Food Security and Support

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Farmer Support	2 627 385	242 000	(13 038)	–	–	–	–	228 962	2 856 347
National Extension Support Services	491 470	–	1 220	–	–	–	–	1 220	492 690
Sector Capacity Development	169 555	–	2 997	–	–	–	–	2 997	172 552
Total	**3 288 410**	**242 000**	**(8 821)**	**–**	**–**	**–**	**–**	**233 179**	**3 521 589**

Programme 3: Food Security and Support (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**310 553**	**–**	**1 271**	**–**	**–**	**–**	**–**	**1 271**	**311 824**
Compensation of employees	200 053	–	(13 300)	–	–	–	–	(13 300)	186 753
Goods and services	110 500	–	14 571	–	–	–	–	14 571	125 071
Transfers and subsidies	**2 939 585**	**242 000**	**(12 203)**	**–**	**–**	**–**	**–**	**229 797**	**3 169 382**
Provinces and municipalities	2 298 559	242 000	120	–	–	–	–	242 120	2 540 679
Public corporations and private enterprises	613 764	–	(16 265)	–	–	–	–	(16 265)	597 499
Households	27 262	–	3 942	–	–	–	–	3 942	31 204
Payments for capital assets	**38 272**	**–**	**2 111**	**–**	**–**	**–**	**–**	**2 111**	**40 383**
Buildings and other fixed structures	34 223	–	(360)	–	–	–	–	(360)	33 863
Machinery and equipment	4 049	–	2 471	–	–	–	–	2 471	6 520
Total	**3 288 410**	**242 000**	**(8 821)**	**–**	**–**	**–**	**–**	**233 179**	**3 521 589**

Programme 4: Economic Development, Trade and Marketing

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
International Relations and Trade	129 695	–	4 100	–	–	–	–	4 100	133 795
Cooperatives Development	685 798	–	(457 731)	–	–	–	–	(457 731)	228 067
Agro-processing and Marketing	58 801	–	17 126	–	–	–	–	17 126	75 927
National Agricultural Marketing Council	49 748	–	–	–	–	–	–	–	49 748
Total	**924 042**	**–**	**(436 505)**	**–**	**–**	**–**	**–**	**(436 505)**	**487 537**

Programme 4: Economic Development, Trade and Marketing (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**768 132**	**–**	**(391 939)**	**–**	**–**	**–**	**–**	**(391 939)**	**376 193**
Compensation of employees	311 148	–	(15 500)	–	–	–	–	(15 500)	295 648
Goods and services	456 984	–	(376 439)	–	–	–	–	(376 439)	80 545
Transfers and subsidies	**149 348**	**–**	**(43 844)**	**–**	**–**	**–**	**–**	**(43 844)**	**105 504**
Provinces and municipalities	3	–	28	–	–	–	–	28	31
Departmental agencies and accounts	49 748	–	–	–	–	–	–	–	49 748
Foreign governments and international organisations	51 099	–	–	–	–	–	–	–	51 099
Public corporations and private enterprises	48 498	–	(48 288)	–	–	–	–	(48 288)	210
Households	–	–	4 416	–	–	–	–	4 416	4 416
Payments for capital assets	**6 562**	**–**	**(722)**	**–**	**–**	**–**	**–**	**(722)**	**5 840**
Machinery and equipment	6 562	–	(722)	–	–	–	–	(722)	5 840
Total	**924 042**	**–**	**(436 505)**	**–**	**–**	**–**	**–**	**(436 505)**	**487 537**

Details of adjustments to the 2026 ENE

Unforeseeable and unavoidable expenditure – R242 million

Programme 3: Food security and support

An additional R242 million is allocated to the *comprehensive agricultural support programme grant* to reconstruct and rehabilitate infrastructure damaged by natural disasters in December 2025, and in April and May 2026.

Virements and shifts within the vote

Programmes

1. Administration
2. Agricultural Production, Biosecurity and Natural Resources Management
3. Food Security and Support
4. Economic Development, Trade and Marketing

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(60 846)**	**Programme 1**		**27 772**
Goods and services	Travel and subsistence	(60)	Public corporations and private enterprises	Claims against the state	60
	Business and advisory services, travel and subsistence	(127)	Machinery and equipment	Finance leases	127

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(60 846)**	**Programme 1**		**27 772**
Goods and services	Venues and facilities	(144)	Households	Leave gratuities	144
	Travel and subsistence	(14)	Public corporations and private enterprises	Claims against the state	14
	Agency and support/outsourced services	(22)	Machinery and equipment	Laptops	22
	Agency and support/outsourced services	(200)	Software and other intangible assets	Software maintenance and upgrades	200
	Audit fees	(9)	Interest and rent on land	Interest paid on audit fees (overdue accounts)	9
	Computer services	(11)	Public corporations and private enterprises	Claims against the state	11
	Communication, computer services	(801)	Machinery and equipment	Audiovisual equipment	801
	Operating payments, travel and subsistence	(37)	Public corporations and private enterprises	Claims against the state	37
	Computer services, contractors (medical services), venues and facilities	(244)	Households	Leave gratuities	244
	Travel and subsistence	(51)	Machinery and equipment	Computers	51
Machinery and equipment	Finance leases [1]	(3)	Public corporations and private enterprises	Claims against the state[1]	3
Buildings and other fixed structures	Building upgrades and maintenance[1]	(10 000)	Goods and services	Computer services[1]	10 000
	Building upgrades and maintenance[1]	(8 143)		Property payments[1]	8 143
	Building upgrades and maintenance[1]	(1 436)	Households	Leave gratuities[1]	1 436
	Building upgrades and maintenance[1]	(55)	Public corporations and private enterprises	Posting Item: Claims against the state[1]	55
	Building upgrades and maintenance[1]	(1)	Interest and rent on land	Interest on audit fees (overdue accounts)	1
	Building upgrades and maintenance	(2 400)	Machinery and equipment	Motor vehicles	2 400
	Building upgrades and maintenance	(4 000)		Security system	4 000
	Building upgrades and maintenance	(14)		Finance leases	14

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(60 846)**	**Programme 2**		**26 242**
Households	Leave gratuities	(8 828)	Households	Leave gratuities	8 828
Buildings and other fixed structures	Building upgrades and maintenance[1]	(16 456)	Goods and services	Foot-and-mouth disease vaccines[1]	16 456
	Building upgrades and maintenance[1]	(954)	Households	Leave gratuities[1]	954
	Building upgrades and maintenance[1]	(3)	Public corporations and private enterprises	Claims against the state[1]	3
			Programme 3		**4 479**
	Building upgrades and maintenance[1]	(254)	Households	Leave gratuities[1]	254
	Building upgrades and maintenance[1]	(208)	Public corporations and private enterprises	Claims against the state[1]	208
Households	Leave gratuities[1]	(4 017)	Households	Leave gratuities[1]	4 017
			Programme 4		**2 354**
	Building upgrades and maintenance[1]	(568)	Households	Leave gratuities[1]	568
	Building upgrades and maintenance[1]	(35)	Public corporations and private enterprises	Claims against the state[1]	35
	Building upgrades and maintenance[1]	(13)	Provinces and municipalities	Vehicle licences[1]	13
	Leave gratuities[1]	(1 738)	Households	Leave gratuities[1]	1 738
Shifts within the programme as a percentage of the programme budget		2.7%			
Virements to other programmes as a percentage of the programme budget		**3.2%**			
Programme 2		**(10 333)**	**Programme 2**		**10 333**
Provinces and municipalities	Vehicle licences	(96)	Households	Leave gratuities	96
Goods and services	Audiovisual equipment	(7 552)	Machinery and equipment	Computers, domestic equipment, printing equipment, finance leases	7 552
	Stationery, printing and office supplies	(129)	Provinces and municipalities	Vehicle licences	129
	Travel and subsistence	(189)	Public corporations and private enterprises	Claims against the state	189
	Domestic equipment, farming supplies	(395)	Households	Leave gratuities	395
	Farming supplies, operating leases	(127)	Machinery and equipment	Finance leases	127
	Telecommunications equipment	(110)	Public corporations and private enterprises	Claims against the state	110
	Clothing material and accessories	(16)		Claims against the state	16
	Laboratory chemicals	(829)	Software and other intangible assets	Software development	829

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 2			**Programme 2**		
	Farming supplies	(25)	Households	Vehicle licences	25
	Venues and facilities	(50)	Machinery and equipment	Finance leases	50
	Farming supplies	(500)		Finance leases	500
	Farming supplies	(24)	Provinces and municipalities	Vehicle licences	24
Departmental agencies and accounts	Agricultural Research Council[1]	(289)	Goods and services	Stationery, printing and office supplies; travel and subsistence[1]	289
Public corporations and private enterprises	Claims against the state	(2)	Households	Leave gratuities	2
Shifts within the programme as a percentage of the programme budget		0.4%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 3		**(35 323)**	**Programme 1**		**13 300**
Compensation of employees	Salaries and wages	(13 300)	Compensation of employees	Salaries and wages	13 300
			Programme 3		**22 023**
Households	Bursaries for non-employees[1]	(1 259)	Goods and services	Administrative fees[1]	1 259
Goods and services	Consumable supplies	(70)	Households	Leave gratuities	70
	Fleet services (including government motor transport)	(500)		Leave gratuities	500
	Fleet services (including government motor transport)	(120)	Provinces and municipalities	Vehicle licences	120
	Agency and support/ outsourced services	(2 812)	Machinery and equipment	Motor vehicles	2 812
	Venues and facilities	(34)		Finance leases	34
Machinery and equipment	Finance leases (other machinery and equipment)[1]	(80)	Goods and services	Travel and subsistence[1]	80
	Finance leases (other machinery and equipment)[1]	(20)	Public corporations and private enterprises	Claims against the state[1]	20
	Computer equipment (laptops), other machinery and equipment, transport equipment[1]	(275)	Goods and services	Venues and facilities[1]	275
Buildings and other fixed structures	Building upgrades and maintenance[1]	(360)	Households	Leave gratuities[1]	360
Public corporations and private enterprises	Land and Agricultural Development Bank of South Africa (blended finance scheme)[1]	(16 493)	Goods and services	Administrative fees (blended finance scheme)[1]	16 493
Shifts within the programme as a percentage of the programme budget		0.7%			
Virements to other programmes as a percentage of the programme budget		**0.4%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 4		**(442 037)**	**Programme 1**		**15 500**
Compensation of employees	Salaries and wages	(15 500)	Compensation of employees	Salaries and wages	15 500
			Programme 2		**423 359**
Public corporations and private enterprises	Land and Agricultural Development Bank of South Africa (AgriBEE Fund)[2]	(48 498)	Goods and services	Foot-and-mouth disease vaccines[2]	48 498
Goods and services	Business and advisory services[2]	(2 000)		Foot-and-mouth disease vaccines[2]	2 000
	Farming supplies and other items[2]	(372 861)		Foot-and-mouth disease vaccines[2]	372 861
			Programme 4		**3 178**
	Travel and subsistence	(15)	Provinces and municipalities	Vehicle licences	15
	Travel and subsistence	(81)	Households	Leave gratuities	81
	Travel and subsistence	(7)	Public corporations and private enterprises	Claims against the state	7
	Stationery, printing and office supplies	(78)	Machinery and equipment	Finance leases	78
	Administrative fees, operating leases, travel and subsistence	(1 863)	Households	Leave gratuities	1 863
	Travel and subsistence	(166)	Households	Leave gratuities	166
	Catering, computer accessories, travel and subsistence, venues and facilities	(168)	Public corporations and private enterprises	Claims against the state	168
Machinery and equipment	Finance leases, other machinery and equipment[1]	(800)	Goods and services	Business and advisory services (agriculture and agro-processing master plan)[1]	800
Shifts within the programme as a percentage of the programme budget		0.3%			
Virements to other programmes as a percentage of the programme budget		**47.5%**			
Total		**(548 539)**			**548 539**

1. National Treasury approval has been obtained.
2. Only Parliament may approve this virement.

Rollovers – 185.934 million

Programme 2: Agricultural Production, Biosecurity and Natural Resources Management

R183 million is rolled over to address the ongoing outbreak of foot-and-mouth disease.

Programme 1: Administration

R2.934 million is rolled over for the installation and configuration of 41 network servers across 5 buildings.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27		
		Outcome					Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	961 008	137 048	14	801 003	83	1 032 449	12.5	366 324	35
Agricultural Production, Biosecurity and Natural Resources Management	2 495 536	1 034 094	41	2 718 355	109	3 228 226	39.0	2 519 149	78.0
Food Security and Support	3 606 774	1 213 833	34	3 581 504	99	3 521 589	42.6	2 279 927	64.7
Economic Development, Trade and Marketing	883 071	151 707	17	465 830	53	487 537	5.9	252 677	51.8
Total	**7 946 389**	**2 536 682**	**32**	**7 566 692**	**95**	**8 269 801**	**100.0**	**5 418 077**	**65.5**
Economic classification									–
Current payments	**3 093 822**	**528 226**	**17**	**2 719 691**	**88**	**3 508 250**	**42.4**	**1 828 016**	**52.1**
Compensation of employees	1 605 889	256 077	16	1 530 300	95	1 664 703	20.1	781 722	47.0
Goods and services	1 487 933	272 148	18	1 189 375	80	1 843 537	22.3	1 046 284	56.8
Interest and rent on land	–	1	–	16	–	10	0.0	10	100.0
Transfers and subsidies	**4 748 727**	**1 979 325**	**42**	**4 692 093**	**99**	**4 640 782**	**56.1**	**3 562 241**	**76.8**
Provinces and municipalities	2 794 178	1 132 068	41	2 791 278	100	2 639 032	31.9	1 904 605	72.2
Departmental agencies and accounts	1 285 688	782 894	61	1 285 410	100	1 295 944	15.7	1 295 944	100.0
Foreign governments and international organisations	49 114	38 473	78	40 579	83	51 099	0.6	26 873	52.6
Public corporations and private enterprises	592 861	–	–	546 311	92	598 216	7.2	277 832	46.4
Households	26 886	25 890	96	28 515	106	56 491	0.7	56 987	100.9
Payments for capital assets	**103 840**	**29 131**	**28**	**154 393**	**149**	**120 769**	**1.5**	**27 820**	**23.0**
Buildings and other fixed structures	56 522	3 724	7	33 315	59	61 762	0.7	6 791	11.0
Machinery and equipment	44 775	25 407	57	117 076	261	50 911	0.6	20 966	41.2
Software and other intangible assets	2 543	–	–	4 002	157	8 096	0.1	63	0.8
Payments for financial assets	**–**	**–**	**–**	**515**	**–**	**–**	**–**	**–**	**–**
Total	**7 946 389**	**2 536 682**	**32**	**7 566 692**	**95**	**8 269 801**	**100.0**	**5 418 077**	**65.5**

Expenditure trends

Total expenditure in 2025/26 was R7.6 billion, 95 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R2.5 billion, 32 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R5.4 billion, 65.5 per cent of the adjusted appropriation of R8.3 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R2.9 billion, 116 per cent. This was mainly due to an increase in spending on foot-and-mouth disease vaccines.

Departmental receipts

R thousand	2025/26					2026/27				
		Outcome							Actual receipts	
	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**332 735**	**175 556**	**52.8**	**321 103**	**96.5**	**342 052**	**348 129**	**100.0**	**191 308**	**55.0**
Sales of goods and services produced by the department	325 542	170 017	52.2	316 065	97.1	334 658	312 371	89.7	177 374	56.8
Transfers received	148	–	–	57	38.5	152	125	0.0	63	50.4
Interest, dividends and rent on land	1 439	611	42.5	1 514	105.2	1 479	1 152	0.3	447	38.8
Transactions in financial assets and liabilities	5 606	4 928	87.9	3 467	61.8	5 763	34 481	9.9	13 424	38.9
Total	**332 735**	**175 556**	**52.8**	**321 103**	**96.5**	**342 052**	**348 129**	**100.0**	**191 308**	**55.0**

Revenue trends

Mid-year revenue in 2025/26 was R175.6 million, 52.8 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R191.3 million, 55 per cent of the adjusted estimate of R348.1 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R15.8 million, 9 per cent. This was mainly due to the implementation of a 2.8 per cent tariff adjustment and an increase in collections from multiyear registrations.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

R thousand	2026/27								
		Adjustments appropriation							
	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Public corporations and private enterprises									
Public corporations									
Other transfers									
Current	**11**	**–**	**(1)**	**–**	**–**	**–**	**–**	**(1)**	**10**
Communication licences	11	–	(1)	–	–	–	–	(1)	10
Public corporations and private enterprises									
Private enterprises									
Other transfers									
Current	**–**	**–**	**181**	**–**	**–**	**–**	**–**	**181**	**181**
Claims against the state	–	–	181	–	–	–	–	181	181
Households									
Social benefits									
Current	**23 225**	**–**	**(12 759)**	**–**	**–**	**–**	**–**	**(12 759)**	**10 466**
Employee social benefits	198	–	1 824	–	–	–	–	1 824	2 022
Early retirement and voluntary exit programmes	23 027	–	(14 583)	–	–	–	–	(14 583)	8 444

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Agricultural Production, Biosecurity and Natural Resources Management									
Provinces and municipalities									
Provinces									
Provincial agencies and funds									
Current	**158**	**–**	**57**	**–**	**–**	**–**	**–**	**57**	**215**
Vehicle licences	158	–	57	–	–	–	–	57	215
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**1 245 784**	**–**	**(289)**	**–**	**–**	**–**	**–**	**(289)**	**1 245 495**
Agricultural Research Council	1 245 784	–	(289)	–	–	–	–	(289)	1 245 495
Public corporations and private enterprises									
Private enterprises									
Other transfers									
Current	**–**	**–**	**316**	**–**	**–**	**–**	**–**	**316**	**316**
Claims against the state	–	–	316	–	–	–	–	316	316
Households									
Social benefits									
Current	**105**	**–**	**10 300**	**–**	**–**	**–**	**–**	**10 300**	**10 405**
Employee social benefits	105	–	1 472	–	–	–	–	1 472	1 577
Early retirement and voluntary exit programmes	–	–	8 828	–	–	–	–	8 828	8 828
Food Security and Support									
Provinces and municipalities									
Provinces									
Provincial Revenue Funds									
Capital	**1 140 604**	**242 000**	**–**	**–**	**–**	**–**	**–**	**242 000**	**1 382 604**
Comprehensive agricultural support programme grant: Infrastructure	1 140 604	242 000	–	–	–	–	–	242 000	1 382 604
Provinces and municipalities									
Provinces									
Provincial agencies and funds									
Current	**164**	**–**	**120**	**–**	**–**	**–**	**–**	**120**	**284**
Vehicle licences	164	–	120	–	–	–	–	120	284

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Public corporations and private enterprises									
Public corporations									
Other transfers									
Current	**613 764**	**–**	**(16 493)**	**–**	**–**	**–**	**–**	**(16 493)**	**597 271**
Land and Agricultural Development Bank of South Africa	613 764	–	(16 493)	–	–	–	–	(16 493)	597 271
Public corporations and private enterprises									
Private enterprises									
Other transfers									
Current	**–**	**–**	**228**	**–**	**–**	**–**	**–**	**228**	**228**
Claims against the state	–	–	228	–	–	–	–	228	228
Households									
Social benefits									
Current	**45**	**–**	**5 201**	**–**	**–**	**–**	**–**	**5 201**	**5 246**
Employee social benefits	45	–	1 184	–	–	–	–	1 184	1 229
Early retirement and voluntary exit programmes	–	–	4 017	–	–	–	–	4 017	4 017
Households									
Other transfers to households									
Current	**27 216**	**–**	**(1 259)**	**–**	**–**	**–**	**–**	**(1 259)**	**25 957**
Bursaries for non-employees	27 216	–	(1 259)	–	–	–	–	(1 259)	25 957
Economic Development, Trade and Marketing									
Provinces and municipalities									
Provinces									
Provincial agencies and funds									
Current	**3**	**–**	**28**	**–**	**–**	**–**	**–**	**28**	**31**
Vehicle licences	3	–	28	–	–	–	–	28	31

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Foreign governments and international organisations									
Current	**15 278**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**15 278**
Consultative Group on International Agricultural Research	11 933	–	(814)	–	–	–	–	(814)	11 119
International Union for the Protection of New Varieties of Plants	1 020	–	114	–	–	–	–	114	1 134
Commonwealth Agricultural Bureau International	564	–	322	–	–	–	–	322	886
International Dairy Federation	55	–	15	–	–	–	–	15	70
International Grains Council	368	–	(108)	–	–	–	–	(108)	260
International Organisation of Vine and Wine	1 338	–	471	–	–	–	–	471	1 809
Public corporations and private enterprises									
Public corporations									
Other transfers									
Current	**48 498**	**–**	**(48 498)**	**–**	**–**	**–**	**–**	**(48 498)**	**–**
Land and Agricultural Development Bank of South Africa	48 498	–	(48 498)	–	–	–	–	(48 498)	–
Public corporations and private enterprises									
Private enterprises									
Other transfers									
Current	**–**	**–**	**210**	**–**	**–**	**–**	**–**	**210**	**210**
Claims against the state	–	–	210	–	–	–	–	210	210
Households									
Social benefits									
Current	**–**	**–**	**4 416**	**–**	**–**	**–**	**–**	**4 416**	**4 416**
Employee social benefits	–	–	2 678	–	–	–	–	2 678	2 678
Early retirement and voluntary exit programmes	–	–	1 738	–	–	–	–	1 738	1 738

Summary of changes to conditional grants: Provinces

	2026/27								
		Adjustments appropriation							
R thousand	**Appropriation**	**Unforeseeable/ Unavoidable**	**Virements and shifts**	**Rollovers**	**Expenditure announced in the budget**	**Declared unspent funds**	**Other adjustments**	**Total adjustments appropriation**	**Adjusted appropriation**
Food Security and Support	**2 298 395**	**242 000**	**–**	**–**	**–**	**–**	**–**	**242 000**	**2 540 395**
Comprehensive agricultural support programme grant: Infrastructure	1 140 604	242 000	–	–	–	–	–	242 000	1 382 604

Vote 30

Communications and Digital Technologies

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**2 549 022**	**–**	**525 763**	**3 074 785**
of which:				
Current payments	792 252	–	45 676	837 928
Transfers and subsidies	1 749 944	–	480 071	2 230 015
Payments for capital assets	6 826	–	–	6 826
Payments for financial assets	–	–	16	16

Executive authority	Minister of Communications and Digital Technologies
Accounting officer	Director-General of Communications and Digital Technologies
Website	www.dcdt.gov.za

Vote purpose

Create an enabling environment for inclusive growth in the ICT sector by developing policies and legislation that promote infrastructure investment and socioeconomic development.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of approved country position papers to support the digital economy per year	ICT Transformation, Global Partnerships and State-Owned Enterprises Governance	An enabling environment for investment and improved competitiveness through structural reforms	3	3	–
Number of quarterly state-owned entity performance reports analysed per year	Media and Content		8	4	–
	Digital Communication, Access and Services		12	8	–
	Digital Society and Economy		8	4	–
Number of identified connected government institutions maintained as part of the national broadband plan (phase 1) per year	Digital Infrastructure and Technologies		948	803	934

Changes to indicators and targets published in the 2026 ENE

The performance target for government facilities maintained as part of phase 1 of SA Connect has been reduced from 948 to 934 due to some facilities being upgraded to bandwidth speeds greater than 10Mbps and subsequently migrated to the beneficiary departments.

Mid-year progress

By mid-year, 803 government facilities of the revised target of 934 were maintained, with the balance remaining non-operational and at different stages of being reconnected.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Shifts between votes	Significant events	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	280 032	2 668	34 924	–	–	–	–	37 592	317 624
ICT Transformation, Global Partnerships and State-Owned Enterprises Governance	108 723	–	(6 000)	–	–	–	–	(6 000)	102 723
Media and Content	396 870	–	(10 260)	–	–	–	–	(10 260)	386 610
Digital Communication, Access and Services	1 297 307	–	(7 850)	–	–	–	–	(7 850)	1 289 457
Digital Infrastructure and Technologies	299 145	–	(4 164)	43 095	480 000	–	–	518 931	818 076
Digital Society and Economy	166 945	–	(6 650)	–	–	–	–	(6 650)	160 295
Total	**2 549 022**	**2 668**	**–**	**43 095**	**480 000**	**–**	**–**	**525 763**	**3 074 785**
Economic classification									
Current payments	**792 252**	**–**	**2 581**	**43 095**	**–**	**–**	**–**	**45 676**	**837 928**
Compensation of employees	347 072	–	(37 641)	–	–	–	–	(37 641)	309 431
Goods and services	445 180	–	40 222	43 095	–	–	–	83 317	528 497
Transfers and subsidies	**1 749 944**	**2 668**	**(2 597)**	**–**	**480 000**	**–**	**–**	**480 071**	**2 230 015**
Provinces and municipalities	29	–	–	–	–	–	–	–	29
Departmental agencies and accounts	870 141	–	–	–	–	–	–	–	870 141
Foreign governments and international organisations	45 517	–	(4 000)	–	–	–	–	(4 000)	41 517
Public corporations and private enterprises	829 657	–	–	–	480 000	–	–	480 000	1 309 657
Households	4 600	2 668	1 403	–	–	–	–	4 071	8 671
Payments for capital assets	**6 826**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**6 826**
Machinery and equipment	6 826	–	–	–	–	–	–	–	6 826
Payments for financial assets	**–**	**–**	**16**	**–**	**–**	**–**	**–**	**16**	**16**
Total	**2 549 022**	**2 668**	**–**	**43 095**	**480 000**	**–**	**–**	**525 763**	**3 074 785**

1. Other adjustments include unforeseeable and unavoidable expenditure, self-financing expenditure, funds shifted within a vote following a function shift, the use of funds in emergency situations, declared unspent funds, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Shifts between votes	Significant events	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	6 072	–	–	–	–	–	–	–	6 072
Departmental Management	72 212	–	(3 500)	–	–	–	–	(3 500)	68 712
Corporate Services	102 405	2 668	33 464	–	–	–	–	36 132	138 537
Financial Management	63 343	–	460	–	–	–	–	460	63 803
Office Accommodation	36 000	–	4 500	–	–	–	–	4 500	40 500
Total	**280 032**	**2 668**	**34 924**	**–**	**–**	**–**	**–**	**37 592**	**317 624**

Programme 1: Administration (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Shifts between votes	Significant events	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**270 747**	**–**	**34 002**	**–**	**–**	**–**	**–**	**34 002**	**304 749**
Compensation of employees	145 578	–	(4 394)	–	–	–	–	(4 394)	141 184
Goods and services	125 169	–	38 396	–	–	–	–	38 396	163 565
Transfers and subsidies	**4 629**	**2 668**	**906**	**–**	**–**	**–**	**–**	**3 574**	**8 203**
Provinces and municipalities	29	–	–	–	–	–	–	–	29
Households	4 600	2 668	906	–	–	–	–	3 574	8 174
Payments for capital assets	**4 656**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**4 656**
Machinery and equipment	4 656	–	–	–	–	–	–	–	4 656
Payments for financial assets	**–**	**–**	**16**	**–**	**–**	**–**	**–**	**16**	**16**
Total	**280 032**	**2 668**	**34 924**	**–**	**–**	**–**	**–**	**37 592**	**317 624**

Programme 2: ICT Transformation, Global Partnerships and State-Owned Enterprises Governance

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Shifts between votes	Significant events	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management for ICT Transformation, Global Partnerships and State-Owned Enterprises Governance	4 225	–	–	–	–	–	–	–	4 225
International Relations, Partnerships and Stakeholder Management	74 522	–	(4 000)	–	–	–	–	(4 000)	70 522
State-Owned Enterprise Governance and Investment Management	13 888	–	(2 000)	–	–	–	–	(2 000)	11 888
ICT Sector Transformation Programmes	16 088	–	–	–	–	–	–	–	16 088
Total	**108 723**	**–**	**(6 000)**	**–**	**–**	**–**	**–**	**(6 000)**	**102 723**
Economic classification									
Current payments	**63 106**	**–**	**(2 218)**	**–**	**–**	**–**	**–**	**(2 218)**	**60 888**
Compensation of employees	44 306	–	(2 216)	–	–	–	–	(2 216)	42 090
Goods and services	18 800	–	(2)	–	–	–	–	(2)	18 798
Transfers and subsidies	**45 517**	**–**	**(3 782)**	**–**	**–**	**–**	**–**	**(3 782)**	**41 735**
Foreign governments and international organisations	45 517	–	(4 000)	–	–	–	–	(4 000)	41 517
Households	–	–	218	–	–	–	–	218	218
Payments for capital assets	**100**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**100**
Machinery and equipment	100	–	–	–	–	–	–	–	100
Total	**108 723**	**–**	**(6 000)**	**–**	**–**	**–**	**–**	**(6 000)**	**102 723**

Programme 3: Media and Content

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Shifts between votes	Significant events	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management for Media and Content	4 226	–	–	–	–	–	–	–	4 226
Content Classification and Online Safety	126 793	–	(4 500)	–	–	–	–	(4 500)	122 293
Public and Community Media Services	249 214	–	(3 260)	–	–	–	–	(3 260)	245 954
Audio-Visual and Digital Media Industry Support and Services	16 637	–	(2 500)	–	–	–	–	(2 500)	14 137
Total	**396 870**	**–**	**(10 260)**	**–**	**–**	**–**	**–**	**(10 260)**	**386 610**
Economic classification									
Current payments	**50 611**	**–**	**(10 302)**	**–**	**–**	**–**	**–**	**(10 302)**	**40 309**
Compensation of employees	31 381	–	(10 298)	–	–	–	–	(10 298)	21 083
Goods and services	19 230	–	(4)	–	–	–	–	(4)	19 226
Transfers and subsidies	**346 239**	**–**	**42**	**–**	**–**	**–**	**–**	**42**	**346 281**
Departmental agencies and accounts	112 070	–	–	–	–	–	–	–	112 070
Public corporations and private enterprises	234 169	–	–	–	–	–	–	–	234 169
Households	–	–	42	–	–	–	–	42	42
Payments for capital assets	**20**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**20**
Machinery and equipment	20	–	–	–	–	–	–	–	20
Total	**396 870**	**–**	**(10 260)**	**–**	**–**	**–**	**–**	**(10 260)**	**386 610**

Programme 4: Digital Communication, Access and Services

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Shifts between votes	Significant events	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management for Digital Communication, Access and Services	4 226	–	(500)	–	–	–	–	(500)	3 726
Regulatory Compliance	514 337	–	–	–	–	–	–	–	514 337
Digital and Postal Access and Service	767 172	–	(2 350)	–	–	–	–	(2 350)	764 822
Digital Enterprise Development and Small, Medium and Micro Enterprise Support	11 572	–	(5 000)	–	–	–	–	(5 000)	6 572
Total	**1 297 307**	**–**	**(7 850)**	**–**	**–**	**–**	**–**	**(7 850)**	**1 289 457**

Programme 4: Digital Communication, Access and Services (continued)

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Shifts between votes	Significant events	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**48 546**	**–**	**(8 071)**	**–**	**–**	**–**	**–**	**(8 071)**	**40 475**
Compensation of employees	42 393	–	(9 217)	–	–	–	–	(9 217)	33 176
Goods and services	6 153	–	1 146	–	–	–	–	1 146	7 299
Transfers and subsidies	**1 248 161**	**–**	**221**	**–**	**–**	**–**	**–**	**221**	**1 248 382**
Departmental agencies and accounts	652 673	–	–	–	–	–	–	–	652 673
Public corporations and private enterprises	595 488	–	–	–	–	–	–	–	595 488
Households	–	–	221	–	–	–	–	221	221
Payments for capital assets	**600**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**600**
Machinery and equipment	600	–	–	–	–	–	–	–	600
Total	**1 297 307**	**–**	**(7 850)**	**–**	**–**	**–**	**–**	**(7 850)**	**1 289 457**

Programme 5: Digital Infrastructure and Technologies

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Shifts between votes	Significant events	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management for Digital Infrastructure and Technologies	4 109	–	–	–	–	–	–	–	4 109
Broadband	285 129	–	(6 164)	43 095	–	–	–	36 931	322 060
Digital Infrastructure and Broadcasting Technologies	9 907	–	2 000	–	480 000	–	–	482 000	491 907
Total	**299 145**	**–**	**(4 164)**	**43 095**	**480 000**	**–**	**–**	**518 931**	**818 076**
Economic classification									
Current payments	**298 610**	**–**	**(4 180)**	**43 095**	**–**	**–**	**–**	**38 915**	**337 525**
Compensation of employees	43 806	–	(5 016)	–	–	–	–	(5 016)	38 790
Goods and services	254 804	–	836	43 095	–	–	–	43 931	298 735
Transfers and subsidies	**–**	**–**	**16**	**–**	**480 000**	**–**	**–**	**480 016**	**480 016**
Public corporations and private enterprises	–	–	–	–	480 000	–	–	480 000	480 000
Households	–	–	16	–	–	–	–	16	16
Payments for capital assets	**535**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**535**
Machinery and equipment	535	–	–	–	–	–	–	–	535
Total	**299 145**	**–**	**(4 164)**	**43 095**	**480 000**	**–**	**–**	**518 931**	**818 076**

Programme 6: Digital Society and Economy

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Shifts between votes	Significant events	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Programme Management for Digital Society and Economy	4 226	–	–	–	–	–	–	–	4 226
Digital Society and Economy	162 719	–	(6 650)	–	–	–	–	(6 650)	156 069
Total	**166 945**	**–**	**(6 650)**	**–**	**–**	**–**	**–**	**(6 650)**	**160 295**
Economic classification									
Current payments	**60 632**	**–**	**(6 650)**	**–**	**–**	**–**	**–**	**(6 650)**	**53 982**
Compensation of employees	39 608	–	(6 500)	–	–	–	–	(6 500)	33 108
Goods and services	21 024	–	(150)	–	–	–	–	(150)	20 874
Transfers and subsidies	**105 398**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**105 398**
Departmental agencies and accounts	105 398	–	–	–	–	–	–	–	105 398
Payments for capital assets	**915**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**915**
Machinery and equipment	915	–	–	–	–	–	–	–	915
Total	**166 945**	**–**	**(6 650)**	**–**	**–**	**–**	**–**	**(6 650)**	**160 295**

Details of adjustments to the 2026 ENE

Appropriation of funds for expenditure already announced by the minister during the tabling of the annual budget – R2.668 million

Programme 1: Administration

An additional R2.668 million is allocated to fund the early retirement and voluntary exit programmes.

Virements and shifts within the vote

Programmes

1. Administration
2. ICT Transformation, Global Partnerships and State-Owned Enterprises Governance
3. Media and Content
4. Digital Communication, Access and Services
5. Digital Infrastructure and Technologies
6. Digital Society and Economy

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(4 422)**	**Programme 1**		**4 422**
Goods and services	Travel and subsistence	(6)	Households	Acts of grace	6
	Travel and subsistence	(16)	Payments for financial assets	Theft and losses	16
	Travel and subsistence	(6)	Households	Acts of grace	6

Virements and shifts within the vote (continued)

Programmes

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1			**Programme 1**		
Compensation of employees	Vacant posts	(3 000)	Goods and services	Computer services	3 000
	Vacant posts	(500)		Communications, and travel and subsistence	500
	Vacant posts	(132)	Households	Acts of grace, leave gratuities	132
	Vacant posts	(67)		Leave gratuities	67
	Vacant posts	(695)		Leave gratuities	695
Shifts within the programme as a percentage of the programme budget		1.6%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 2		**(6 218)**	**Programme 1**		**6 000**
Foreign governments and international organisations	Membership fees for the International Telecommunication Union and African Telecommunication Union[1]	(4 000)	Goods and services	Computer services[1]	4 000
Compensation of employees	Vacant posts	(2 000)		Operating leases	2 000
			Programme 2		**218**
	Vacant posts	(216)	Households	Leave gratuities	216
Goods and services	Travel and subsistence	(2)		Acts of grace	2
Shifts within the programme as a percentage of the programme budget		0.2%			
Virements to other programmes as a percentage of the programme budget		**5.5%**			
Programme 3		**(10 302)**	**Programme 1**		**10 260**
Compensation of employees	Vacant posts	(4 000)	Goods and services	Computer services	4 000
	Vacant posts	(2 500)		Operating leases	2 500
	Vacant posts	(3 260)		Property payments	3 260
	Vacant posts	(500)		Communications; stationery, printing and office supplies; travel and subsistence	500
			Programme 3		**42**
	Vacant posts	(38)	Households	Leave gratuities	38
Goods and services	Travel and subsistence	(4)	Households	Acts of grace	4
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**2.6%**			
Programme 4		**(9 221)**	**Programme 1**		**8 000**
Compensation of employees	Vacant posts	(8 000)	Goods and services	Computer services	8 000
			Programme 4		**1 221**
	Vacant posts	(1 000)	Goods and services	Venues and facilities	1 000
	Vacant posts	(217)	Households	Leave gratuities	217
Goods and services	Travel and subsistence	(4)		Travel and subsistence	4
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget		**0.6%**			

Virements and shifts within the vote (continued)

Programmes					
From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 5		**(6 180)**	**Programme 1**		**4 164**
Goods and services	Business and advisory services	(1 164)	Goods and services	Advertising	1 164
Compensation of employees	Vacant posts	(1 500)		Consultants	1 500
	Vacant posts	(1 500)		Advertising	1 500
			Programme 5		**2 016**
	Vacant posts	(2 000)	Goods and services	Travel and subsistence	2 000
	Vacant posts	(16)	Households	Leave gratuities	16
Shifts within the programme as a percentage of the programme budget		0.7%			
Virements to other programmes as a percentage of the programme budget		**1.4%**			
Programme 6		**(6 650)**	**Programme 1**		**6 500**
Compensation of employees	Vacant posts	(6 500)	Goods and services	Advertising	6 500
			Programme 4		**150**
Goods and services	Travel and subsistence	(150)	Goods and services	Bursaries	150
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**4%**			
Total		**(42 993)**			**42 993**

1. National Treasury approval has been obtained.

Rollovers – R43.095 million

Programme 5: Digital Infrastructure and Technologies

R43.095 million is rolled over for phase 2 of the South Africa Connect project.

Funds shifted between votes – R480 million

Programme 5: Digital Infrastructure and Technologies

R480 million is transferred from projected unspent funds in other departments to cover Sentech's broadcasting signal distribution costs.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	**2025/26**					**2026/27**			
		Outcome						**Actual expenditure**	
R thousand	**Adjusted appropriation**	**Apr 25 - Sep 25**	**Apr 25 - Sep 25 % of adjusted appropriation**	**Apr 25 - Mar 26**	**Apr 25 - Mar 26 % of adjusted appropriation**	**Adjusted appropriation**	**Adjusted appropriation/ Total (%)**	**Apr 26 - Sep 26**	**Apr 26 - Sep 26 % of adjusted appropriation**
Administration	266 539	135 498	51	278 948	105	317 624	10.3	137 547	43
ICT Transformation, Global Partnerships and State-Owned Enterprises Governance	144 685	108 777	75	148 020	102	102 723	3.3	69 399	67.6
Media and Content	358 851	213 738	60	353 484	99	386 610	12.6	220 579	57.1
Digital Communication, Access and Services	1 341 782	954 545	71	2 035 667	152	1 289 457	41.9	942 223	73.1
Digital Infrastructure and Technologies	2 175 235	89 416	4	1 355 426	62	818 076	26.6	104 282	12.7
Digital Society and Economy	152 321	77 216	51	136 463	90	160 295	5.2	74 725	46.6
Total	**4 439 413**	**1 579 190**	**36**	**4 308 008**	**97**	**3 074 785**	**100.0**	**1 548 755**	**50.4**

Expenditure outcome for 2025/26 and actual expenditure for 2026/27 (continued)

Economic classification	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Current payments	**1 752 649**	**333 350**	**19**	**1 562 892**	**89**	**837 928**	**27.3**	**312 156**	**37.3**
Compensation of employees	287 895	138 118	48	281 318	98	309 431	10.1	145 782	47.1
Goods and services	1 464 754	195 232	13	1 281 574	87	528 497	17.2	166 374	31.5
Transfers and subsidies	**2 673 548**	**1 243 203**	**47**	**2 033 425**	**76**	**2 230 015**	**72.5**	**1 235 856**	**55.4**
Provinces and municipalities	28	10	36	27	96	29	0.0	10	34.5
Departmental agencies and accounts	937 480	471 266	50	937 480	100	870 141	28.3	437 632	50.3
Foreign governments and international organisations	46 771	43 223	92	46 394	99	41 517	1.4	41 014	98.8
Public corporations and private enterprises	1 687 291	727 467	43	1 047 293	62	1 309 657	42.6	752 020	57.4
Households	1 978	1 237	63	2 231	113	8 671	0.3	5 180	59.7
Payments for capital assets	**13 216**	**2 637**	**20**	**11 141**	**84**	**6 826**	**0.2**	**743**	**10.9**
Machinery and equipment	11 434	2 637	23	11 141	97	6 826	0.2	682	10.0
Software and other intangible assets	1 782	–	–	–	–	–	–	61	–
Payments for financial assets	**–**	**–**	**–**	**700 550**	**–**	**16**	**0.0**	**–**	**–**
Total	**4 439 413**	**1 579 190**	**36**	**4 308 008**	**97**	**3 074 785**	**100.0**	**1 548 755**	**50.4**

Expenditure trends

Total expenditure in 2025/26 was R4.3 billion, 97 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R1.6 billion, 35.6 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R1.5 billion, 50.4 per cent of the adjusted estimate of R3.1 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 decreased by R30.4 million, 1.9 per cent. This was due to a higher allocation to the Independent Communications Authority of South Africa in 2025/26 for the licensing of high-demand spectrum.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**543 602**	**542 351**	**99.8**	**543 957**	**100.1**	**2 554**	**562 547**	**100.0**	**561 179**	**99.8**
Sales of goods and services produced by the department	82	37	45.1	75	91.5	84	83	0.0	38	45.8
Interest, dividends and rent on land	543 000	541 902	99.8	543 362	100.1	1 930	561 964	99.9	561 006	99.8
Transactions in financial assets and liabilities	520	412	79.2	520	100.0	540	500	0.1	135	27.0
Total	**543 602**	**542 351**	**99.8**	**543 957**	**100.1**	**2 554**	**562 547**	**100.0**	**561 179**	**99.8**

Revenue trends

Mid-year revenue in 2025/26 was R542.4 million, 99.8 per cent of the adjusted revenue estimate, whereas revenue for the first half of 2026/27 was R561.2 million, 99.8 per cent of the adjusted estimate of R562.5 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R18.8 million, 3.5 per cent, mainly due to the receipt of a higher dividend payment from Telkom relative to the previous financial year.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Shifts between votes	Significant events	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**4 600**	**2 668**	**870**	**–**	**–**	**–**	**–**	**3 538**	**8 138**
Employee social benefits	1 300	–	870	–	–	–	–	870	2 170
Early retirement and voluntary exit programmes	3 300	2 668	–	–	–	–	–	2 668	5 968
Households									
Other transfers to households									
Current	**–**	**–**	**36**	**–**	**–**	**–**	**–**	**36**	**36**
Employee social benefits	–	–	36	–	–	–	–	36	36
ICT Transformation, Global Partnerships and State-Owned Enterprises Governance									
Foreign governments and international organisations									
Current	**45 517**	**–**	**(4 000)**	**–**	**–**	**–**	**–**	**(4 000)**	**41 517**
African Telecommunications Union	2 073	–	(844)	–	–	–	–	(844)	1 229
DONA Foundation	2 113	–	(384)	–	–	–	–	(384)	1 729
International Telecommunication Union	30 380	–	(3 538)	–	–	–	–	(3 538)	26 842
Organisation for Economic Cooperation and Development	729	–	(453)	–	–	–	–	(453)	276
Pan-African Postal Union	1 589	–	(319)	–	–	–	–	(319)	1 270
Smart Africa Alliance	–	–	900	–	–	–	–	900	900
Universal Postal Union	8 633	–	638	–	–	–	–	638	9 271
Households									
Social benefits									
Current	**–**	**–**	**216**	**–**	**–**	**–**	**–**	**216**	**216**
Households	–	–	216	–	–	–	–	216	216
Households									
Other transfers to households									
Current	**–**	**–**	**2**	**–**	**–**	**–**	**–**	**2**	**2**
Households	–	–	2	–	–	–	–	2	2
Media and Content									
Households									
Social benefits									
Current	**–**	**–**	**40**	**–**	**–**	**–**	**–**	**40**	**40**
Households	–	–	2	–	–	–	–	2	2
Employee social benefits	–	–	38	–	–	–	–	38	38

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Virements and shifts	Rollovers	Shifts between votes	Significant events	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Households									
Other transfers to households									
Current	**–**	**–**	**2**	**–**	**–**	**–**	**–**	**2**	**2**
Households	–	–	2	–	–	–	–	2	2
Digital Communication, Access and Services									
Households									
Social benefits									
Current	**–**	**–**	**217**	**–**	**–**	**–**	**–**	**217**	**217**
Households	–	–	217	–	–	–	–	217	217
Households									
Other transfers to households									
Current	**–**	**–**	**4**	**–**	**–**	**–**	**–**	**4**	**4**
Households	–	–	4	–	–	–	–	4	4
Digital Infrastructure and Technologies									
Public corporations and private enterprises									
Public corporations									
Other transfers									
Current	**–**	**–**	**–**	**–**	**480 000**	**–**	**–**	**480 000**	**480 000**
Sentech: Operations	–	–	–	–	480 000	–	–	480 000	480 000
Households									
Social benefits									
Current	**–**	**–**	**16**	**–**	**–**	**–**	**–**	**16**	**16**
Employee social benefits	–	–	16	–	–	–	–	16	16

Vote 31

Employment and Labour

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**4 578 160**	**(1 972)**	**79 408**	**4 655 596**
of which:				
Current payments	2 385 852	–	8 921	2 394 773
Transfers and subsidies	2 065 006	–	70 487	2 135 493
Payments for capital assets	127 302	(1 972)	–	125 330
Executive authority	Minister of Employment and Labour			
Accounting officer	Director-General of Employment and Labour			
Website	www.labour.gov.za			

Vote purpose

Reduce unemployment, poverty and inequality by pursuing the objectives of decent work for all through: employment creation and enterprise development; the setting of standards and protection of rights at work, including the facilitation of equal opportunities and social dialogue; and the provision of social protection.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)[1]	Changed target for 2026/27
Number of employers/ workplaces/users inspected per year to determine compliance with employment law	Inspection and Enforcement Services	Increased employment and work opportunities	312 995	135 976	313 009[2]
Percentage of noncompliant employers/ workplaces/users of those inspected per year served with a notice in terms of relevant employment law within 14 calendar days of the inspection	Inspection and Enforcement Services		97%	100% (33 551/33 551)	–
Percentage of noncompliant employers/ workplaces/users received by statutory services settled out of court or by the Commission for Conciliation, Mediation and Arbitration referred for prosecution within 30 working days per year	Inspection and Enforcement Services		70%	101% (3 382/3 352)	–
Number of work seekers registered on the Employment Services of South Africa system per year	Public Employment Services		1 050 000	656 430	–
Number of registered work seekers provided with employment counselling per year	Public Employment Services		280 000	210 105	–
Number of employment opportunities registered on the Employment Services of South Africa database per year	Public Employment Services		125 000	122 978	–

Performance (continued)

Indicator	Programme	MTDP outcome	Annual performance		
			Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)[1]	Changed target for 2026/27
Number of registered employment opportunities filled by registered work seekers per year	Public Employment Services	Increased employment and work opportunities	75 000	60 150	–
Percentage of labour organisation applications for registration approved or refused within 90 calendar days of receipt per year	Labour Policy and Industrial Relations		100%	100% (53)	–

1. Mid-year achievements are unaudited.
2. Target revised to align with the department's 2026/27 annual performance plan, which was finalised after the publication of the 2026 ENE.

Progress

In the first half of 2026/27, 101 per cent of noncompliant employers were referred for prosecution within 30 working days against the annual target of 70 per cent. Over the same period, all noncompliant employers of those inspected were served with a legal notice within 14 calendar days against the annual target of 97 per cent. These high achievements were mainly due to the implementation of targeted and strategic inspections and advocacy programmes aimed at enhancing behaviour changes and self-regulation by employers.

By mid-year, 122 978 employment opportunities were registered on the Employment Services of South Africa database against an annual target of 125 000, while 60 150 registered employment opportunities were filled by registered work seekers against the annual target of 75 000. This performance was driven by increased employer participation, particularly through employment opportunities registered under the Unemployment Insurance Fund's labour activation programme and in the agricultural sector. The achievement was further supported by enhanced placement capacity at labour centres, increased vacancy registrations and extensive career counselling and work seeker support interventions, which improved the matching of candidates to available opportunities and increased employer uptake of referrals.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	1 209 804	–	(2 433)	–	77 436	–	–	75 003	1 284 807
Inspection and Enforcement Services	701 897	–	(9 430)	–	–	–	–	(9 430)	692 467
Public Employment Services	1 198 459	–	3 400	–	–	–	–	3 400	1 201 859
Labour Policy and Industrial Relations	1 468 000	–	8 463	–	–	–	–	8 463	1 476 463
Total	**4 578 160**	**–**	**–**	**–**	**77 436**	**–**	**–**	**77 436**	**4 655 596**

Adjusted estimates (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Current payments	**2 385 852**	**–**	**8 921**	**–**	**–**	**–**	**–**	**8 921**	**2 394 773**
Compensation of employees	1 671 889	–	(50 138)	–	–	–	–	(50 138)	1 621 751
Goods and services	713 963	–	59 059	–	–	–	–	59 059	773 022
Transfers and subsidies	**2 065 006**	**–**	**(6 949)**	**–**	**77 436**	**–**	**–**	**70 487**	**2 135 493**
Provinces and municipalities	837	–	51	–	–	–	–	51	888
Departmental agencies and accounts	1 624 097	–	–	–	–	–	–	–	1 624 097
Foreign governments and international organisations	30 646	–	(7 000)	–	–	–	–	(7 000)	23 646
Public corporations and private enterprises	95 000	–	–	–	–	–	–	–	95 000
Non-profit institutions	255 626	–	–	–	–	–	–	–	255 626
Households	58 800	–	–	–	77 436	–	–	77 436	136 236
Payments for capital assets	**127 302**	**–**	**(1 972)**	**–**	**–**	**–**	**–**	**(1 972)**	**125 330**
Buildings and other fixed structures	77 944	–	(6 808)	–	–	–	–	(6 808)	71 136
Machinery and equipment	49 358	–	4 836	–	–	–	–	4 836	54 194
Total	**4 578 160**	**–**	**–**	**–**	**77 436**	**–**	**–**	**77 436**	**4 655 596**

1. Other adjustments include self-financing expenditure, funds shifted between votes, funds shifted within a vote following a function shift, the use of funds in emergency situations, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	52 282	–	–	–	–	–	–	–	52 282
Management	348 413	–	20 986	–	–	–	–	20 986	369 399
Corporate Services	315 039	–	(471)	–	–	–	–	(471)	314 568
Office of the Chief Financial Officer	204 249	–	(14 140)	–	77 436	–	–	63 296	267 545
Office Accommodation	289 821	–	(8 808)	–	–	–	–	(8 808)	281 013
Total	**1 209 804**	**–**	**(2 433)**	**–**	**77 436**	**–**	**–**	**75 003**	**1 284 807**

Programme 1: Administration (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**1 042 084**	**–**	**10 056**	**–**	**–**	**–**	**–**	**10 056**	**1 052 140**
Compensation of employees	542 068	–	(11 611)	–	–	–	–	(11 611)	530 457
Goods and services	500 016	–	21 667	–	–	–	–	21 667	521 683
Transfers and subsidies	**59 474**	**–**	**(10 382)**	**–**	**77 436**	**–**	**–**	**67 054**	**126 528**
Provinces and municipalities	837	–	51	–	–	–	–	51	888
Households	58 637	–	(10 433)	–	77 436	–	–	67 003	125 640
Payments for capital assets	**108 246**	**–**	**(2 107)**	**–**	**–**	**–**	**–**	**(2 107)**	**106 139**
Buildings and other fixed structures	77 944	–	(6 808)	–	–	–	–	(6 808)	71 136
Machinery and equipment	30 302	–	4 701	–	–	–	–	4 701	35 003
Total	**1 209 804**	**–**	**(2 433)**	**–**	**77 436**	**–**	**–**	**75 003**	**1 284 807**

Programme 2: Inspection and Enforcement Services

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management and Support Services: Inspection and Enforcement Services	10 183	–	–	–	–	–	–	–	10 183
Registration: Inspection and Enforcement Services	88 104	–	(30 968)	–	–	–	–	(30 968)	57 136
Compliance, Monitoring and Enforcement Services	577 219	–	21 538	–	–	–	–	21 538	598 757
Training of Staff: Inspection and Enforcement Services	7 013	–	–	–	–	–	–	–	7 013
Statutory and Advocacy Services	19 378	–	–	–	–	–	–	–	19 378
Total	**701 897**	**–**	**(9 430)**	**–**	**–**	**–**	**–**	**(9 430)**	**692 467**

Programme 2: Inspection and Enforcement Services (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**687 324**	**–**	**(16 000)**	**–**	**–**	**–**	**–**	**(16 000)**	**671 324**
Compensation of employees	588 656	–	(30 968)	–	–	–	–	(30 968)	557 688
Goods and services	98 668	–	14 968	–	–	–	–	14 968	113 636
Transfers and subsidies	**97**	**–**	**6 570**	**–**	**–**	**–**	**–**	**6 570**	**6 667**
Households	97	–	6 570	–	–	–	–	6 570	6 667
Payments for capital assets	**14 476**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**14 476**
Machinery and equipment	14 476	–	–	–	–	–	–	–	14 476
Total	**701 897**	**–**	**(9 430)**	**–**	**–**	**–**	**–**	**(9 430)**	**692 467**

Programme 3: Public Employment Services

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management and Support Services: Public Employment Services	496 487	–	(10 000)	–	–	–	–	(10 000)	486 487
Employer Services	129 654	–	800	–	–	–	–	800	130 454
Work Seeker Services	259 495	–	12 600	–	–	–	–	12 600	272 095
Designated Groups Special Services	23 727	–	–	–	–	–	–	–	23 727
Supported Employment Enterprises	205 928	–	–	–	–	–	–	–	205 928
Productivity South Africa	66 556	–	–	–	–	–	–	–	66 556
Compensation Fund	14 961	–	–	–	–	–	–	–	14 961
Training of Staff: Public Employment Services	1 651	–	–	–	–	–	–	–	1 651
Total	**1 198 459**	**–**	**3 400**	**–**	**–**	**–**	**–**	**3 400**	**1 201 859**

Programme 3: Public Employment Services (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**478 968**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**478 968**
Compensation of employees	409 617	–	–	–	–	–	–	–	409 617
Goods and services	69 351	–	–	–	–	–	–	–	69 351
Transfers and subsidies	**716 238**	**–**	**3 400**	**–**	**–**	**–**	**–**	**3 400**	**719 638**
Departmental agencies and accounts	391 517	–	–	–	–	–	–	–	391 517
Public corporations and private enterprises	95 000	–	–	–	–	–	–	–	95 000
Non-profit institutions	229 655	–	–	–	–	–	–	–	229 655
Households	66	–	3 400	–	–	–	–	3 400	3 466
Payments for capital assets	**3 253**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**3 253**
Machinery and equipment	3 253	–	–	–	–	–	–	–	3 253
Total	**1 198 459**	**–**	**3 400**	**–**	**–**	**–**	**–**	**3 400**	**1 201 859**

Programme 4: Labour Policy and Industrial Relations

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management and Support Services: Labour Policy and Industrial Relations	20 561	–	(1 423)	–	–	–	–	(1 423)	19 138
Strengthen Civil Society	25 971	–	–	–	–	–	–	–	25 971
Collective Bargaining	20 586	–	(2 181)	–	–	–	–	(2 181)	18 405
Employment Equity	15 182	–	(675)	–	–	–	–	(675)	14 507
Employment Standards	21 598	–	300	–	–	–	–	300	21 898
Commission for Conciliation, Mediation and Arbitration	1 059 975	–	–	–	–	–	–	–	1 059 975
Research, Policy and Planning	11 952	–	132	–	–	–	–	132	12 084
Labour Market Information and Statistics	60 312	–	(1 395)	–	–	–	–	(1 395)	58 917
International Labour Matters	59 258	–	13 705	–	–	–	–	13 705	72 963
National Economic Development and Labour Council	172 605	–	–	–	–	–	–	–	172 605
Total	**1 468 000**	**–**	**8 463**	**–**	**–**	**–**	**–**	**8 463**	**1 476 463**

Programme 4: Labour Policy and Industrial Relations (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**177 476**	**–**	**14 865**	**–**	**–**	**–**	**–**	**14 865**	**192 341**
Compensation of employees	131 548	–	(7 559)	–	–	–	–	(7 559)	123 989
Goods and services	45 928	–	22 424	–	–	–	–	22 424	68 352
Transfers and subsidies	**1 289 197**	**–**	**(6 537)**	**–**	**–**	**–**	**–**	**(6 537)**	**1 282 660**
Departmental agencies and accounts	1 232 580	–	–	–	–	–	–	–	1 232 580
Foreign governments and international organisations	30 646	–	(7 000)	–	–	–	–	(7 000)	23 646
Non-profit institutions	25 971	–	–	–	–	–	–	–	25 971
Households	–	–	463	–	–	–	–	463	463
Payments for capital assets	**1 327**	**–**	**135**	**–**	**–**	**–**	**–**	**135**	**1 462**
Machinery and equipment	1 327	–	135	–	–	–	–	135	1 462
Total	**1 468 000**	**–**	**8 463**	**–**	**–**	**–**	**–**	**8 463**	**1 476 463**

Details of adjustments to the 2026 ENE

Appropriation of funds for expenditure already announced by the minister during the tabling of the annual budget – R77.4 million

Programme 1: Administration

An additional R77.4 million is allocated to fund the early retirement and voluntary exit programmes.

Virements and shifts within the vote

Programmes

1. Administration
2. Inspection and Enforcement Services
3. Public Employment Services
4. Labour Policy and Industrial Relations

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(30 551)**	**Programme 1**		**20 118**
Goods and services	Operating leases	(470)	Machinery and equipment	Office furniture	470
	Travel and subsistence	(30)		Laptop	30
	Communication, stationery	(1 100)		Photographic equipment	1 100
Machinery and equipment	Office furniture[1]	(51)	Provinces and municipalities	TV licences[1]	51
	Office furniture[1]	(48)	Goods and services	Furniture and office equipment[1]	48

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1			**Programme 1**		
Compensation of employees	Vacant posts	(6 018)		Travel and subsistence	6 018
	Vacant posts	(5 593)		Fleet services	5 593
Buildings and other fixed structures	Buildings and other fixed structures[1]	(358)		Furniture and office equipment, property payments[1]	358
	Buildings and other fixed structures[1]	(3 250)		Office furniture, and venues and facilities[1]	3 250
	Buildings and other fixed structures	(200)	Machinery and equipment	Office furniture	200
	Buildings and other fixed structures	(3 000)		Security equipment	3 000
			Programme 2		**6 570**
Households	Early retirement incentives[1]	(6 570)	Households	Resignation, retirement and death[1]	6 570
			Programme 4		**463**
	Early retirement incentives[1]	(463)	Households	Resignation, retirement and death[1]	463
			Programme 3		**3 400**
	Early retirement incentives[1]	(3 400)	Households	Resignation, retirement and death[1]	3 400
Shifts within the programme as a percentage of the programme budget		1.7%			
Virements to other programmes as a percentage of the programme budget		**0.9%**			
Programme 2		**(30 968)**	**Programme 1**		**8 000**
Compensation of employees	Vacant posts	(8 000)	Goods and services	Fleet services, and travel and subsistence	8 000
			Programme 2		**14 968**
	Vacant posts	(14 968)	Goods and services	Blitz inspections	14 968
			Programme 4		**8 000**
	Vacant posts	(8 000)	Goods and services	Southern African Development Community and African Regional Labour Administration Centre meetings	8 000
Shifts within the programme as a percentage of the programme budget		2.1%			
Virements to other programmes as a percentage of the programme budget		**2.3%**			
Programme 4		**(14 559)**	**Programme 4**		**14 559**
Compensation of employees	Vacant posts	(899)	Goods and services	Travel and subsistence	899
	Vacant posts	(5 007)		Southern African Development Community and African Regional Labour Administration Centre meetings	5 007
	Vacant posts	(801)		Advertising	801
	Vacant posts	(191)		Client satisfaction survey	191
	Vacant posts	(526)		Southern African Development Community meeting	526
	Vacant posts	(135)	Machinery and equipment	Gazebo, projector	135
Foreign governments and international organisations	Subscription fees[1]	(7 000)	Goods and services	Southern African Development Community and African Regional Labour Administration Centre meetings[1]	7 000
Shifts within the programme as a percentage of the programme budget		1%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(76 078)**			**76 078**

1. National Treasury approval has been obtained.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	1 138 733	540 427	47	1 088 698	96	1 284 807	27.6	532 911	41
Inspection and Enforcement Services	624 352	295 823	47	532 423	85	692 467	14.9	276 442	39.9
Public Employment Services	1 056 556	1 099 724	104	1 116 450	106	1 201 859	25.8	382 985	31.9
Labour Policy and Industrial Relations	1 465 525	675 831	46	1 434 660	98	1 476 463	31.7	706 957	47.9
Total	**4 285 166**	**2 611 805**	**61**	**4 172 231**	**97**	**4 655 596**	**100.0**	**1 899 295**	**40.8**
Economic classification									–
Current payments	**2 273 458**	**1 789 265**	**79**	**2 184 136**	**96**	**2 394 773**	**51.4**	**1 068 890**	**44.6**
Compensation of employees	1 556 378	1 376 423	88	1 375 353	88	1 621 751	34.8	697 940	43.0
Goods and services	717 080	412 842	58	808 783	113	773 022	16.6	370 950	48.0
Transfers and subsidies	**1 873 070**	**798 990**	**43**	**1 901 729**	**102**	**2 135 493**	**45.9**	**816 108**	**38.2**
Provinces and municipalities	828	404	49	936	113	888	0.0	416	46.8
Departmental agencies and accounts	1 555 984	627 823	40	1 569 781	101	1 624 097	34.9	671 730	41.4
Foreign governments and international organisations	25 456	–	–	21 911	86	23 646	0.5	–	–
Public corporations and private enterprises	45 000	45 000	100	45 075	100	95 000	2.0	6	0.0
Non-profit institutions	243 225	123 958	51	242 629	100	255 626	5.5	130 300	51.0
Households	2 577	1 805	70	21 397	830	136 236	2.9	13 656	10.0
Payments for capital assets	**125 638**	**23 539**	**19**	**82 465**	**66**	**125 330**	**2.7**	**14 287**	**11.4**
Buildings and other fixed structures	68 917	1 794	3	6 091	9	71 136	1.5	8 623	12.1
Machinery and equipment	56 721	21 745	38	72 587	128	54 194	1.2	5 076	9.4
Software and other intangible assets	–	–	–	3 787	–	–	–	588	–
Payments for financial assets	**13 000**	**11**	**0**	**3 901**	**30**	**–**	**–**	**10**	**–**
Total	**4 285 166**	**2 611 805**	**61**	**4 172 231**	**97**	**4 655 596**	**100.0**	**1 899 295**	**40.8**

Expenditure trends

Total expenditure in 2025/26 was R4.2 billion, 97 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R2.6 billion, 61 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R1.9 billion, 40.8 per cent of the adjusted appropriation of R4.7 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 decreased by R712 million, 27.3 per cent. The higher spending in 2025/26 was mainly due to increased spending on compensation of employees recorded but not paid due to challenges with the financial services interface. This has since been corrected and spending on compensation of employees is now correctly reflected.

Departmental receipts

R thousand	2025/26 Adjusted estimate	2025/26 Outcome Apr 25 - Sep 25	2025/26 Outcome Apr 25 - Sep 25 % of adjusted estimate	2025/26 Outcome Apr 25 - Mar 26	2025/26 Outcome Apr 25 - Mar 26 % of adjusted estimate	2026/27 Budget estimate	2026/27 Adjusted estimate	2026/27 Adjusted receipts estimate/ Total (%)	Actual receipts Apr 26 - Sep 26	Actual receipts Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**31 002**	**13 176**	**42.5**	**27 408**	**88.4**	**33 578**	**19 837**	**100.0**	**13 886**	**70.0**
Sales of goods and services produced by the department	14 660	6 008	41.0	11 692	79.8	17 785	9 479	47.8	6 030	63.6
Sales of scrap, waste, arms and other used current goods	42	18	42.9	60	142.9	43	43	0.2	30	69.8
Fines, penalties and forfeits	5 000	2 395	47.9	4 714	94.3	1 600	3 500	17.6	2 577	73.6
Interest, dividends and rent on land	1 800	702	39.0	1 371	76.2	2 400	1 400	7.1	988	70.6
Sales of capital assets	3 500	1 380	39.4	2 253	64.4	4 500	1 415	7.1	704	49.8
Transactions in financial assets and liabilities	6 000	2 673	44.6	7 318	122.0	7 250	4 000	20.2	3 557	88.9
Total	**31 002**	**13 176**	**42.5**	**27 408**	**88.4**	**33 578**	**19 837**	**100.0**	**13 886**	**70.0**

Revenue trends

Mid-year revenue in 2025/26 was R13.2 million, 42.5 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R13.9 million, 70 per cent of the adjusted estimate of R19.8 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R710 000, 5.4 per cent. This was mainly due to increased revenue from the issuing of fines, interest earned and the receipt of outstanding revenue from the previous year.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

R thousand	2026/27 Appropriation	Adjustments appropriation: Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Provinces and municipalities									
Provinces									
Provincial agencies and funds									
Current	**837**	**–**	**51**	**–**	**–**	**–**	**–**	**51**	**888**
Vehicle licences	837	–	51	–	–	–	–	51	888
Households									
Social benefits									
Current	**58 637**	**–**	**(10 566)**	**–**	**77 436**	**–**	**–**	**66 870**	**125 507**
Employee social benefits	324	–	5 232	–	–	–	–	5 232	5 556
Early retirement and voluntary exit programmes	58 313	–	(15 798)	–	77 436	–	–	61 638	119 951
Households									
Other transfers to households									
Current	**–**	**–**	**133**	**–**	**–**	**–**	**–**	**133**	**133**
Claims against the state	–	–	133	–	–	–	–	133	133

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Inspection and Enforcement Services									
Households									
Social benefits									
Current	**97**	**–**	**6 570**	**–**	**–**	**–**	**–**	**6 570**	**6 667**
Employee social benefits	97	–	6 570	–	–	–	–	6 570	6 667
Public Employment Services									
Households									
Social benefits									
Current	**66**	**–**	**2 600**	**–**	**–**	**–**	**–**	**2 600**	**2 666**
Employee social benefits	66	–	2 600	–	–	–	–	2 600	2 666
Households									
Other transfers to households									
Current	**–**	**–**	**800**	**–**	**–**	**–**	**–**	**800**	**800**
Employee social benefits	–	–	800	–	–	–	–	800	800
Labour Policy and Industrial Relations									
Foreign governments and international organisations									
Current	**28 737**	**–**	**(7 000)**	**–**	**–**	**–**	**–**	**(7 000)**	**21 737**
International Labour Organisation	28 737	–	(7 000)	–	–	–	–	(7 000)	21 737
Households									
Social benefits									
Current	**–**	**–**	**408**	**–**	**–**	**–**	**–**	**408**	**408**
Employee social benefits	–	–	408	–	–	–	–	408	408
Households									
Other transfers to households									
Current	**–**	**–**	**55**	**–**	**–**	**–**	**–**	**55**	**55**
Employee social benefits	–	–	55	–	–	–	–	55	55

Vote 32

Forestry, Fisheries and the Environment

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**9 127 384**	**–**	**194 401**	**9 321 785**
of which:				
Current payments	6 511 191	–	151 504	6 662 695
Transfers and subsidies	2 492 753	–	18 290	2 511 043
Payments for capital assets	123 440	–	24 206	147 646
Payments for financial assets	–	–	401	401
Executive authority	Minister of Forestry, Fisheries and the Environment			
Accounting officer	Director-General of Forestry, Fisheries and the Environment			
Website	www.environment.gov.za			

Vote purpose

Lead South Africa's environmental, forestry and fisheries sectors to achieve sustainable development towards a better quality of life for all.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of environmental authorisations inspected per year	Regulatory Compliance and Sector Monitoring	An ethical, capable and professional public service	210	155	–
Number of relief voyages to Antarctica, and Gough and Marion islands per year	Oceans and Coasts		3	1	–
Number of climate change needs and response assessments conducted for district municipalities per year	Climate Change and Air Quality		10	–[1]	–
Number of hectares of land added to the conservation estate per year	Biodiversity and Conservation	Increased employment and work opportunities	105 000	–[1]	–
Number of full-time equivalent work opportunities created through the expanded public works programme per year	Environmental Programmes		14 472	5 753	–
Number of work opportunities created through the expanded public works programme per year	Environmental Programmes		22 137	30 339	–
Tonnes of waste tyres processed per year	Chemicals and Waste Management		160 000	–[2]	–
Number of plantations handed over to communities per year	Forestry Management		8	–[1]	–

1. Data on achievements will be available only in the second half of 2026/27.

2. Although this indicator appeared in the 2026 ENE, it was subsequently removed to align with the department's 2026/27 annual performance plan due to the absence of adequate verification processes and a reliance on unaudited third-party data.

Progress

By mid-year, the department had created 30 339 work opportunities through the expanded public works programme against an annual target of 22 137. This high achievement was mainly due to the introduction of additional in-house greening and cleaning projects, as well as additional in-house forestry projects.

In the first half of 2026/27, the department inspected 155 environmental authorisations against a target of 210 for the year. This strong performance was mainly driven by inspections of facilities located close to planned inspection routes.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	1 652 116	–	–	(15 772)	12 783	–	–	(2 989)	1 649 127
Regulatory Compliance and Sector Monitoring	365 858	–	–	–	–	–	–	–	365 858
Oceans and Coasts	614 364	–	–	638	21 160	–	–	21 798	636 162
Climate Change and Air Quality	682 071	–	–	6 000	–	–	–	6 000	688 071
Biodiversity and Conservation	1 427 740	–	–	1 993	–	–	–	1 993	1 429 733
Environmental Programmes	2 348 890	–	–	1 039	160 458	–	–	161 497	2 510 387
Chemicals and Waste Management	699 091	–	–	–	–	–	–	–	699 091
Forestry Management	572 626	–	–	(1 893)	–	–	–	(1 893)	570 733
Fisheries Management	764 628	–	–	7 995	–	–	–	7 995	772 623
Total	**9 127 384**	**–**	**–**	**–**	**194 401**	**–**	**–**	**194 401**	**9 321 785**
Economic classification									
Current payments	**6 511 191**	**–**	**–**	**(30 114)**	**181 618**	**–**	**–**	**151 504**	**6 662 695**
Compensation of employees	2 501 478	–	–	(12 343)	–	–	–	(12 343)	2 489 135
Goods and services	3 894 946	–	–	(10 989)	181 618	–	–	170 629	4 065 575
Interest and rent on land	114 767	–	–	(6 782)	–	–	–	(6 782)	107 985
Transfers and subsidies	**2 492 753**	**–**	**–**	**18 290**	**–**	**–**	**–**	**18 290**	**2 511 043**
Provinces and municipalities	1 376	–	–	377	–	–	–	377	1 753
Departmental agencies and accounts	2 350 818	–	–	6 000	–	–	–	6 000	2 356 818
Foreign governments and international organisations	36 942	–	–	–	–	–	–	–	36 942
Public corporations and private enterprises	72 930	–	–	5	–	–	–	5	72 935
Non-profit institutions	12 113	–	–	(3 022)	–	–	–	(3 022)	9 091
Households	18 574	–	–	14 930	–	–	–	14 930	33 504
Payments for capital assets	**123 440**	**–**	**–**	**11 423**	**12 783**	**–**	**–**	**24 206**	**147 646**
Buildings and other fixed structures	22 031	–	–	(4 866)	–	–	–	(4 866)	17 165
Machinery and equipment	18 421	–	–	16 081	12 783	–	–	28 864	47 285
Software and other intangible assets	82 988	–	–	208	–	–	–	208	83 196
Payments for financial assets	**–**	**–**	**–**	**401**	**–**	**–**	**–**	**401**	**401**
Total	**9 127 384**	**–**	**–**	**–**	**194 401**	**–**	**–**	**194 401**	**9 321 785**

1. Other adjustments include funds shifted within a vote following a function shift, funds shifted between votes, declared unspent funds, adjustments due to significant and unforeseeable economic and financial events, the use of funds in emergency situations, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	54 309	–	–	–	–	–	–	–	54 309
Departmental Management	51 577	–	–	500	–	–	–	500	52 077
Corporate Management Services	769 988	–	–	2 042	12 783	–	–	14 825	784 813
Financial Management Services	241 457	–	–	(17 814)	–	–	–	(17 814)	223 643
Office Accommodation	520 219	–	–	–	–	–	–	–	520 219
Internal Audit	14 566	–	–	(500)	–	–	–	(500)	14 066
Total	**1 652 116**	**–**	**–**	**(15 772)**	**12 783**	**–**	**–**	**(2 989)**	**1 649 127**
Economic classification									
Current payments	**1 536 368**	**–**	**–**	**(6 025)**	**–**	**–**	**–**	**(6 025)**	**1 530 343**
Compensation of employees	562 440	–	–	(2 978)	–	–	–	(2 978)	559 462
Goods and services	927 146	–	–	3 735	–	–	–	3 735	930 881
Interest and rent on land	46 782	–	–	(6 782)	–	–	–	(6 782)	40 000
Transfers and subsidies	**18 253**	**–**	**–**	**(10 625)**	**–**	**–**	**–**	**(10 625)**	**7 628**
Provinces and municipalities	129	–	–	312	–	–	–	312	441
Public corporations and private enterprises	–	–	–	4	–	–	–	4	4
Households	18 124	–	–	(10 941)	–	–	–	(10 941)	7 183
Payments for capital assets	**97 495**	**–**	**–**	**873**	**12 783**	**–**	**–**	**13 656**	**111 151**
Buildings and other fixed structures	11 366	–	–	134	–	–	–	134	11 500
Machinery and equipment	6 212	–	–	690	12 783	–	–	13 473	19 685
Software and other intangible assets	79 917	–	–	49	–	–	–	49	79 966
Payments for financial assets	**–**	**–**	**–**	**5**	**–**	**–**	**–**	**5**	**5**
Total	**1 652 116**	**–**	**–**	**(15 772)**	**12 783**	**–**	**–**	**(2 989)**	**1 649 127**

Programme 2: Regulatory Compliance and Sector Monitoring

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Regulatory Compliance and Sector Monitoring Management	6 142	–	–	–	–	–	–	–	6 142
Corporate Legal Support and Litigations	39 876	–	–	–	–	–	–	–	39 876
Law Reform and Policy Coordination	22 232	–	–	1 100	–	–	–	1 100	23 332
Integrated Environmental Authorisations	51 937	–	–	–	–	–	–	–	51 937
Sector Compliance	64 840	–	–	–	–	–	–	–	64 840
Sector Enforcement	78 265	–	–	2 000	–	–	–	2 000	80 265
Appeals and Strategic Environmental Instruments	32 374	–	–	–	–	–	–	–	32 374
Environmental Knowledge and Information	70 192	–	–	(3 100)	–	–	–	(3 100)	67 092
Total	**365 858**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**365 858**
Economic classification									
Current payments	**361 615**	**–**	**–**	**(3 316)**	**–**	**–**	**–**	**(3 316)**	**358 299**
Compensation of employees	258 509	–	–	(38)	–	–	–	(38)	258 471
Goods and services	103 106	–	–	(3 278)	–	–	–	(3 278)	99 828
Transfers and subsidies	**2 700**	**–**	**–**	**430**	**–**	**–**	**–**	**430**	**3 130**
Provinces and municipalities	–	–	–	7	–	–	–	7	7
Public corporations and private enterprises	–	–	–	1	–	–	–	1	1
Non-profit institutions	2 700	–	–	–	–	–	–	–	2 700
Households	–	–	–	422	–	–	–	422	422
Payments for capital assets	**1 543**	**–**	**–**	**2 809**	**–**	**–**	**–**	**2 809**	**4 352**
Machinery and equipment	1 543	–	–	2 809	–	–	–	2 809	4 352
Payments for financial assets	**–**	**–**	**–**	**77**	**–**	**–**	**–**	**77**	**77**
Total	**365 858**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**365 858**

Programme 3: Oceans and Coasts

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Oceans and Coasts Management	11 870	–	–	2 638	–	–	–	2 638	14 508
Integrated Coastal Management and Coastal Conservation	68 196	–	–	2 500	21 160	–	–	23 660	91 856
Oceans and Coastal Research	180 650	–	–	(4 500)	–	–	–	(4 500)	176 150
Oceans Economy and Project Management	18 564	–	–	–	–	–	–	–	18 564
Specialist Monitoring Services	335 084	–	–	–	–	–	–	–	335 084
Total	**614 364**	**–**	**–**	**638**	**21 160**	**–**	**–**	**21 798**	**636 162**
Economic classification									
Current payments	**603 038**	**–**	**–**	**(1 354)**	**21 160**	**–**	**–**	**19 806**	**622 844**
Compensation of employees	169 271	–	–	(1 130)	–	–	–	(1 130)	168 141
Goods and services	433 767	–	–	(224)	21 160	–	–	20 936	454 703
Transfers and subsidies	**4 887**	**–**	**–**	**1 782**	**–**	**–**	**–**	**1 782**	**6 669**
Provinces and municipalities	3	–	–	14	–	–	–	14	17
Foreign governments and international organisations	4 884	–	–	–	–	–	–	–	4 884
Households	–	–	–	1 768	–	–	–	1 768	1 768
Payments for capital assets	**6 439**	**–**	**–**	**210**	**–**	**–**	**–**	**210**	**6 649**
Machinery and equipment	6 417	–	–	210	–	–	–	210	6 627
Software and other intangible assets	22	–	–	–	–	–	–	–	22
Total	**614 364**	**–**	**–**	**638**	**21 160**	**–**	**–**	**21 798**	**636 162**

Programme 4: Climate Change and Air Quality

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Climate Change and Air Quality Management	8 924	–	–	–	–	–	–	–	8 924
Climate Change Mitigation and Specialist Monitoring Services	36 326	–	–	5 000	–	–	–	5 000	41 326
Climate Change Adaptation	27 416	–	–	(6 550)	–	–	–	(6 550)	20 866
Air Quality Management	53 521	–	–	700	–	–	–	700	54 221
International Climate Change Relations and Reporting	18 998	–	–	–	–	–	–	–	18 998
International Governance and Resource Mobilisation	51 393	–	–	850	–	–	–	850	52 243
South African Weather Service	485 493	–	–	6 000	–	–	–	6 000	491 493
Total	**682 071**	**–**	**–**	**6 000**	**–**	**–**	**–**	**6 000**	**688 071**
Economic classification									
Current payments	**163 535**	**–**	**–**	**(2 545)**	**–**	**–**	**–**	**(2 545)**	**160 990**
Compensation of employees	96 923	–	–	–	–	–	–	–	96 923
Goods and services	66 612	–	–	(2 545)	–	–	–	(2 545)	64 067
Transfers and subsidies	**516 028**	**–**	**–**	**4 307**	**–**	**–**	**–**	**4 307**	**520 335**
Departmental agencies and accounts	485 493	–	–	6 000	–	–	–	6 000	491 493
Foreign governments and international organisations	28 392	–	–	–	–	–	–	–	28 392
Non-profit institutions	1 693	–	–	(1 693)	–	–	–	(1 693)	–
Households	450	–	–	–	–	–	–	–	450
Payments for capital assets	**2 508**	**–**	**–**	**4 227**	**–**	**–**	**–**	**4 227**	**6 735**
Machinery and equipment	834	–	–	5 083	–	–	–	5 083	5 917
Software and other intangible assets	1 674	–	–	(856)	–	–	–	(856)	818
Payments for financial assets	**–**	**–**	**–**	**11**	**–**	**–**	**–**	**11**	**11**
Total	**682 071**	**–**	**–**	**6 000**	**–**	**–**	**–**	**6 000**	**688 071**

Programme 5: Biodiversity and Conservation

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Biodiversity and Conservation Management	14 153	–	–	(4)	–	–	–	(4)	14 149
Biodiversity Management and Permitting	48 182	–	–	(1 367)	–	–	–	(1 367)	46 815
Protected Areas Systems Management	158 490	–	–	1 993	–	–	–	1 993	160 483
Biodiversity Monitoring Specialist Services	29 416	–	–	3 347	–	–	–	3 347	32 763
Biodiversity Economy and Sustainable Use	37 497	–	–	(1 976)	–	–	–	(1 976)	35 521
iSimangaliso Wetland Park Authority	163 174	–	–	–	–	–	–	–	163 174
South African National Parks	433 394	–	–	–	–	–	–	–	433 394
South African National Biodiversity Institute	543 434	–	–	–	–	–	–	–	543 434
Total	**1 427 740**	**–**	**–**	**1 993**	**–**	**–**	**–**	**1 993**	**1 429 733**
Economic classification									
Current payments	**280 752**	**–**	**–**	**(5 750)**	**–**	**–**	**–**	**(5 750)**	**275 002**
Compensation of employees	206 739	–	–	(1 152)	–	–	–	(1 152)	205 587
Goods and services	74 013	–	–	(4 598)	–	–	–	(4 598)	69 415
Transfers and subsidies	**1 146 540**	**–**	**–**	**3 345**	**–**	**–**	**–**	**3 345**	**1 149 885**
Departmental agencies and accounts	1 140 002	–	–	–	–	–	–	–	1 140 002
Foreign governments and international organisations	3 169	–	–	–	–	–	–	–	3 169
Non-profit institutions	3 369	–	–	–	–	–	–	–	3 369
Households	–	–	–	3 345	–	–	–	3 345	3 345
Payments for capital assets	**448**	**–**	**–**	**4 398**	**–**	**–**	**–**	**4 398**	**4 846**
Machinery and equipment	426	–	–	4 398	–	–	–	4 398	4 824
Software and other intangible assets	22	–	–	–	–	–	–	–	22
Total	**1 427 740**	**–**	**–**	**1 993**	**–**	**–**	**–**	**1 993**	**1 429 733**

Programme 6: Environmental Programmes

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Environmental Programmes Management	193 324	–	–	(186 558)	–	–	–	(186 558)	6 766
Environmental Programmes Region 1	586 258	–	–	(87 287)	–	–	–	(87 287)	498 971
Environmental Programmes Region 2	934 637	–	–	338 961	127 199	–	–	466 160	1 400 797
Environmental Programmes Region 3	431 232	–	–	(70 914)	12 259	–	–	(58 655)	372 577
Sector Coordination and Quality Management	203 439	–	–	6 837	21 000	–	–	27 837	231 276
Total	**2 348 890**	**–**	**–**	**1 039**	**160 458**	**–**	**–**	**161 497**	**2 510 387**
Economic classification									
Current payments	**2 047 047**	**–**	**–**	**(3 768)**	**160 458**	**–**	**–**	**156 690**	**2 203 737**
Compensation of employees	379 088	–	–	(641)	–	–	–	(641)	378 447
Goods and services	1 667 959	–	–	(3 127)	160 458	–	–	157 331	1 825 290
Transfers and subsidies	**300 000**	**–**	**–**	**1 718**	**–**	**–**	**–**	**1 718**	**301 718**
Provinces and municipalities	–	–	–	38	–	–	–	38	38
Departmental agencies and accounts	300 000	–	–	–	–	–	–	–	300 000
Households	–	–	–	1 680	–	–	–	1 680	1 680
Payments for capital assets	**1 843**	**–**	**–**	**3 086**	**–**	**–**	**–**	**3 086**	**4 929**
Machinery and equipment	1 813	–	–	3 116	–	–	–	3 116	4 929
Software and other intangible assets	30	–	–	(30)	–	–	–	(30)	–
Payments for financial assets	**–**	**–**	**–**	**3**	**–**	**–**	**–**	**3**	**3**
Total	**2 348 890**	**–**	**–**	**1 039**	**160 458**	**–**	**–**	**161 497**	**2 510 387**

Programme 7: Chemicals and Waste Management

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Chemicals and Waste Management	7 479	–	–	2 530	–	–	–	2 530	10 009
Hazardous Waste Management and Licensing	37 480	–	–	800	–	–	–	800	38 280
Integrated Waste Management	28 409	–	–	5 000	–	–	–	5 000	33 409
Chemicals and Waste Management Policy and Specialist Monitoring Services	27 288	–	–	–	–	–	–	–	27 288
Chemicals and Waste Economy Programme Coordination	37 089	–	–	(8 330)	–	–	–	(8 330)	28 759
Chemicals Management	24 970	–	–	–	–	–	–	–	24 970
Waste Bureau	536 376	–	–	–	–	–	–	–	536 376
Total	**699 091**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**699 091**
Economic classification									
Current payments	**599 234**	**–**	**–**	**4 698**	**–**	**–**	**–**	**4 698**	**603 932**
Compensation of employees	132 502	–	–	(177)	–	–	–	(177)	132 325
Goods and services	398 747	–	–	4 875	–	–	–	4 875	403 622
Interest and rent on land	67 985	–	–	–	–	–	–	–	67 985
Transfers and subsidies	**88 718**	**–**	**–**	**179**	**–**	**–**	**–**	**179**	**88 897**
Provinces and municipalities	–	–	–	2	–	–	–	2	2
Departmental agencies and accounts	15 291	–	–	–	–	–	–	–	15 291
Foreign governments and international organisations	497	–	–	–	–	–	–	–	497
Public corporations and private enterprises	72 930	–	–	–	–	–	–	–	72 930
Households	–	–	–	177	–	–	–	177	177
Payments for capital assets	**11 139**	**–**	**–**	**(4 880)**	**–**	**–**	**–**	**(4 880)**	**6 259**
Buildings and other fixed structures	10 665	–	–	(5 000)	–	–	–	(5 000)	5 665
Machinery and equipment	474	–	–	120	–	–	–	120	594
Payments for financial assets	**–**	**–**	**–**	**3**	**–**	**–**	**–**	**3**	**3**
Total	**699 091**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**699 091**

Programme 8: Forestry Management

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Forestry Management	6 050	–	–	–	–	–	–	–	6 050
State Forest Management and Post	367 481	–	–	4 107	–	–	–	4 107	371 588
Forestry Development	103 641	–	–	–	–	–	–	–	103 641
Forestry Policy Management	95 454	–	–	(6 000)	–	–	–	(6 000)	89 454
Total	**572 626**	**–**	**–**	**(1 893)**	**–**	**–**	**–**	**(1 893)**	**570 733**
Economic classification									
Current payments	**565 006**	**–**	**–**	**(10 170)**	**–**	**–**	**–**	**(10 170)**	**554 836**
Compensation of employees	343 300	–	–	(4 343)	–	–	–	(4 343)	338 957
Goods and services	221 706	–	–	(5 827)	–	–	–	(5 827)	215 879
Transfers and subsidies	**5 595**	**–**	**–**	**7 275**	**–**	**–**	**–**	**7 275**	**12 870**
Provinces and municipalities	1 244	–	–	4	–	–	–	4	1 248
Non-profit institutions	4 351	–	–	(1 329)	–	–	–	(1 329)	3 022
Households	–	–	–	8 600	–	–	–	8 600	8 600
Payments for capital assets	**2 025**	**–**	**–**	**700**	**–**	**–**	**–**	**700**	**2 725**
Machinery and equipment	702	–	–	(345)	–	–	–	(345)	357
Software and other intangible assets	1 323	–	–	1 045	–	–	–	1 045	2 368
Payments for financial assets	**–**	**–**	**–**	**302**	**–**	**–**	**–**	**302**	**302**
Total	**572 626**	**–**	**–**	**(1 893)**	**–**	**–**	**–**	**(1 893)**	**570 733**

Programme 9: Fisheries Management

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Fisheries Management	48 131	–	–	1 720	–	–	–	1 720	49 851
Aquaculture Development and Freshwater Fisheries	45 833	–	–	723	–	–	–	723	46 556
Monitoring, Control and Surveillance	147 256	–	–	4 083	–	–	–	4 083	151 339
Marine Resources Management	44 950	–	–	1 469	–	–	–	1 469	46 419
Fisheries Research and Development	68 426	–	–	–	–	–	–	–	68 426
Marine Living Resources Fund	410 032	–	–	–	–	–	–	–	410 032
Total	**764 628**	**–**	**–**	**7 995**	**–**	**–**	**–**	**7 995**	**772 623**

Programme 9: Fisheries Management (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**354 596**	**–**	**–**	**(1 884)**	**–**	**–**	**–**	**(1 884)**	**352 712**
Compensation of employees	352 706	–	–	(1 884)	–	–	–	(1 884)	350 822
Goods and services	1 890	–	–	–	–	–	–	–	1 890
Transfers and subsidies	**410 032**	**–**	**–**	**9 879**	**–**	**–**	**–**	**9 879**	**419 911**
Departmental agencies and accounts	410 032	–	–	–	–	–	–	–	410 032
Households	–	–	–	9 879	–	–	–	9 879	9 879
Total	**764 628**	**–**	**–**	**7 995**	**–**	**–**	**–**	**7 995**	**772 623**

Details of adjustments to the 2026 ENE

Virements and shifts within the vote

Programmes

1. Administration
2. Regulatory Compliance and Monitoring
3. Oceans and Coasts
4. Climate Change and Air Quality
5. Biodiversity and Conservation
6. Environmental Programmes
7. Chemicals and Waste Management
8. Forestry Management
9. Fisheries Management

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(28 646)**	**Programme 1**		**28 646**
Goods and services	Venues and facilities[1]	(135)	Households	Donations and gifts[1]	135
	Advertising	(5)	Payment for financial assets	Theft and losses	5
	Advertising	(312)	Provinces and municipalities	Vehicle licences	312
	Advertising	(4)	Public corporations and private enterprises	Television licences	4
	Advertising	(134)	Payment for capital assets	Buildings and other fixed structures	134
	Advertising	(739)		Computer equipment	739
	Advertising	(1 718)	Households	Employees social benefits	1 718
Compensation of employees	Salaries and wages	(2 978)		Leave gratuities	2 978
Machinery and equipment	Computer equipment	(49)	Payment for capital assets	Computer utility software	49
Interest and rent on land	Interest	(6 800)	Goods and services	Property payments	6 800

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1			**Programme 3**		
Households	Employee social benefits	(638)	Households	Employee social benefits	638
			Programme 5		
	Employee social benefits	(1 993)	Households	Employee social benefits	1 993
			Programme 6		
	Employee social benefits	(1 039)	Households	Employee social benefits	1 039
			Programme 8		
	Employee social benefits	(4 107)	Households	Employee social benefits	4 107
			Programme 9		
	Employee social benefits	(7 995)	Households	Employee social benefits	7 995
Shifts within the programme as a percentage of the programme budget		**1.7%**			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 2		**(3 316)**	**Programme 2**		**3 316**
Goods and services	Computer services	(60)	Payment for capital assets	Transport equipment	60
	Computer services	(2 749)		Other machinery and equipment	2 749
	Legal services	(384)	Households	Employee social benefits	384
	Legal services	(77)	Payment for financial assets	Theft and losses	77
	Legal services	(7)	Provinces and municipalities	Vehicle licences	7
	Legal services	(1)	Public corporations and private enterprises	Television licence	1
Compensation of employees	Salaries and wages	(38)	Households	Leave gratuities	38
Shifts within the programme as a percentage of the programme budget		**0.9%**			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 3		**(1 354)**	**Programme 3**		**1 354**
Goods and services	Business and advisory services	(14)	Provinces and municipalities	Vehicle licences	14
	Business and advisory services	(210)	Payment for capital assets	Computer equipment	210
Compensation of employees	Salaries and wages	(1 130)	Households	Leave gratuities	1 130
Shifts within the programme as a percentage of the programme budget		**0.2%**			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 4		**(7 643)**	**Programme 4**		**7 643**
Goods and services	Business and advisory services	(5 083)	Payment for capital assets	Meteorological equipment	5 083
	Training and development	(11)	Payment for financial assets	Theft and losses	11
Payment for capital assets	Software and other intangible assets[1]	(856)	Goods and services	Computer services[1]	856
Transfers and subsidies	Non-profit institutions[1]	(1 693)		Venues and facilities[1]	1 693
Shifts within the programme as a percentage of the programme budget		**1.1%**			
Virements to other programmes as a percentage of the programme budget		**0%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 5		**(4 600)**	**Programme 5**		**4 600**
Goods and services	Venues and facilities[1]	(200)	Households	Donations and gifts[1]	200
	Agency and support/ outsourced services	(4 398)	Payment for capital assets	Transport equipment	4 398
Compensation of employees	Salaries and wages	(1 152)	Households	Leave gratuities	1 152
Shifts within the programme as a percentage of the programme budget		**0.4%**			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 6		**(3 798)**	**Programme 6**		**3 798**
Goods and services	Training and development	(3 086)	Payments for capital assets	Computer equipment	3 086
	Training and development	(3)	Payment for financial assets	Theft and losses	3
	Training and development	(38)	Households	Employee social benefits	38
Software and other intangible assets	Computer operating system software	(30)	Machinery and equipment	Computer equipment	30
Compensation of employees	Salaries and wages	(641)	Households	Leave gratuities	641
Shifts within the programme as a percentage of the programme budget		**0.2%**			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 7		**(5 302)**	**Programme 7**		**5 302**
Goods and services	Administrative fees	(120)	Payment for capital assets	Computer equipment	120
	Administrative fees	(3)	Payment for financial assets	Theft and losses	3
	Administrative fees	(2)	Provinces and municipalities	Vehicle licences	2
Payment for capital assets	Buildings and other fixed structures[1]	(5 000)	Goods and services	Consumable supplies[1]	5 000
Compensation of employees	Salaries and wages	(177)	Households	Leave gratuities	177
Shifts within the programme as a percentage of the programme budget		**0.8%**			
Virements to other programmes as a percentage of the programme budget		**0%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 8		**(13 173)**	**Programme 4**		**13 173**
Goods and services	Business and advisory services[1]	(6 000)	Transfers and subsidies	South African Weather Service[1]	6 000
			Programme 8		7173
	Agency and support/ outsourced services	(700)	Payments for capital assets	Computer utility software	700
	Agency and support/ outsourced services	(302)	Payment for financial assets	Theft and losses	302
	Agency and support/ outsourced services	(100)	Households	Employee social benefits	100
	Agency and support/ outsourced services	(50)		Donations and gifts	50
	Agency and support/ outsourced services	(4)	Provinces and municipalities	Vehicle licences	4
Compensation of employees	Salaries and wages	(4 343)	Households	Leave gratuities	4 343
Machinery and equipment	Computer equipment	(345)	Payment for capital assets	Computer utility software	345
Transfers and subsidies	Non-profit institutions[1]	(1 329)	Goods and services	Business and advisory services[1]	1 329
Shifts within the programme as a percentage of the programme budget		**1.3%**			
Virements to other programmes as a percentage of the programme budget		**1%**			
Programme 9		**(1 884)**	**Programme 9**		**1 884**
Compensation of employees	Salaries and wages	(1 884)	Households	Leave gratuities	1 884
Shifts within the programme as a percentage of the programme budget		**0.2%**			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(70 848)**			**70 848**

1. National Treasury approval has been obtained.

Rollovers – R194.401 million

Programme 1: Administration

R12.783 million is rolled over for the purchase of departmental motor vehicles.

Programme 3: Oceans and Coasts

R21.16 million is rolled over to support the implementation of management and compliance activities for marine protected areas.

Programme 6: Environmental Programmes

R160.458 million is rolled over for the implementation of projects related to the extended public works programme and to honour contractual obligations with service providers and participants.

Gifts, donations and sponsorships – R385 000

Programme 1: Administration

The department is expected to donate R135 000 to schools for the awareness campaign on desertification, land degradation and drought.

Programme 5: Biodiversity and Conservation

The department is expected to donate R200 000 to schools for awareness campaign on desertification, land degradation and drought.

Programme 8: Forestry Management

The department is expected to donate R50 000 to Nelson Mandela University for the 15th National Fire Management Symposium.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	1 669 112	584 529	35.0	1 390 403	83.3	1 649 127	17.7	734 115	44.5
Regulatory Compliance and Sector Monitoring	345 996	136 670	39.5	283 087	81.8	365 858	3.9	130 655	35.7
Oceans and Coasts	593 214	226 395	38.2	525 894	88.7	636 162	6.8	311 539	49.0
Climate Change and Air Quality	580 713	168 003	28.9	547 225	94.2	688 071	7.4	362 949	52.7
Biodiversity and Conservation	1 388 199	713 288	51.4	1 857 920	133.8	1 429 733	15.3	675 486	47.2
Environmental Programmes	2 471 180	714 203	28.9	1 883 113	76.2	2 510 387	26.9	758 320	30.2
Chemicals and Waste Management	698 733	261 204	37.4	577 944	82.7	699 091	7.5	271 590	38.8
Forestry Management	628 268	231 138	36.8	493 164	78.5	570 733	6.1	212 980	37.3
Fisheries Management	768 589	375 844	48.9	756 056	98.4	772 623	8.3	375 650	48.6
Total	**9 144 004**	**3 411 274**	**37.3**	**8 314 804**	**90.9**	**9 321 785**	**100.0**	**3 833 284**	**41.1**
Economic classification									–
Current payments	**6 956 738**	**2 447 410**	**35.2**	**5 641 060**	**81.1**	**6 662 695**	**71.5**	**2 582 672**	**38.8**
Compensation of employees	2 385 260	1 105 935	46.4	2 213 980	92.8	2 489 135	26.7	1 104 146	44.4
Goods and services	4 485 650	1 296 075	28.9	3 329 875	74.2	4 065 575	43.6	1 431 054	35.2
Interest and rent on land	85 828	45 400	52.9	97 205	113.3	107 985	1.2	47 472	44.0
Transfers and subsidies	**2 007 716**	**950 134**	**47.3**	**2 538 851**	**126.5**	**2 511 043**	**26.9**	**1 215 763**	**48.4**
Provinces and municipalities	1 378	113	8.2	1 722	125.0	1 753	0.0	625	35.7
Departmental agencies and accounts	1 944 400	919 904	47.3	2 462 205	126.6	2 356 818	25.3	1 168 589	49.6
Foreign governments and international organisations	39 828	12 673	31.8	43 486	109.2	36 942	0.4	10 152	27.5
Public corporations and private enterprises	–	–	–	–	–	72 935	0.8	5	0.0
Non-profit institutions	9 366	2 578	27.5	8 012	85.5	9 091	0.1	2 578	28.4
Households	12 744	14 866	116.7	23 426	183.8	33 504	0.4	33 814	100.9
Payments for capital assets	**179 550**	**13 565**	**7.6**	**134 574**	**75.0**	**147 646**	**1.6**	**34 445**	**23.3**
Buildings and other fixed structures	22 415	4 972	22.2	13 249	59.1	17 165	0.2	5 548	32.3
Machinery and equipment	79 598	8 593	10.8	16 521	20.8	47 285	0.5	28 130	59.5
Software and other intangible assets	77 537	–	–	104 804	135.2	83 196	0.9	767	0.9
Payments for financial assets	**–**	**165**	**–**	**319**	**–**	**401**	**0.0**	**404**	**100.7**
Total	**9 144 004**	**3 411 274**	**37.3**	**8 314 804**	**90.9**	**9 321 785**	**100.0**	**3 833 284**	**41.1**

Expenditure trends

Total expenditure in 2025/26 was R8.3 billion, 91 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R3.4 billion, 37.3 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R3.8 billion, 41.1 per cent of the adjusted appropriation of R9.3 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R422 million, 12 per cent. This was mainly due to a tranche drawdown of the South African Weather Service's infrastructure allocation, and earlier than anticipated payments for software licences and departmental motor vehicles for the monitoring of forestry plantations.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**33 575**	**16 862**	**50.2**	**37 296**	**111.1**	**83 794**	**86 459**	**100.0**	**54 310**	**62.8**
Sales of goods and services produced by the department	19 794	9 328	47.1	25 577	129.2	29 896	31 705	36.7	13 672	43.1
Sales of scrap, waste, arms and other used current goods	6	2	33.3	3	50.0	4	4	0.0	–	–
Fines, penalties and forfeits	875	591	67.5	3 497	399.7	5 006	5 006	5.8	155	3.1
Interest, dividends and rent on land	6 650	3 488	52.5	3 763	56.6	329	625	0.7	625	100.0
Sales of capital assets	50	48	96.0	67	134.0	274	274	0.3	9	3.3
Transactions in financial assets and liabilities	6 200	3 405	54.9	4 389	70.8	48 285	48 845	56.5	39 849	81.6
Total	**33 575**	**16 862**	**50.2**	**37 296**	**111.1**	**83 794**	**86 459**	**100.0**	**54 310**	**62.8**

Revenue trends

Mid-year revenue in 2025/26 was R16.9 million, 50.2 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R54.3 million, 62.8 per cent of the adjusted estimate of R86.5 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R37.3 million, 222.1 per cent. This was mainly due to receipts from the African Marine Solutions Group relating to expenditure incurred in previous years, including earnings from White Desert Antarctica charters and cost recovery from the medical evacuation helicopter.

Changes to transfers and subsidies

Summary of changes to transfers and subsidies per programme

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Provinces and municipalities									
Municipalities									
Municipal bank accounts									
Current	**129**	**–**	**–**	**312**	**–**	**–**	**–**	**312**	**441**
Vehicle licenses	129	–	–	305	–	–	–	305	434
Traffic fines	–	–	–	7	–	–	–	7	7

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Public corporations and private enterprises									
Public corporations									
Other transfers									
Current	**–**	**–**	**–**	**4**	**–**	**–**	**–**	**4**	**4**
Communication licenses	–	–	–	4	–	–	–	4	4
Households									
Social benefits									
Current	**18 124**	**–**	**–**	**(12 794)**	**–**	**–**	**–**	**(12 794)**	**5 330**
Employee social benefits	–	–	–	5 020	–	–	–	5 020	5 020
Early retirement and voluntary exit programmes	18 124	–	–	(17 814)	–	–	–	(17 814)	310
Households									
Other transfers to households									
Current	**–**	**–**	**–**	**1 853**	**–**	**–**	**–**	**1 853**	**1 853**
Bursaries to non-employees	–	–	–	1 322	–	–	–	1 322	1 322
Other transfers to households	–	–	–	531	–	–	–	531	531
Regulatory Compliance and Sector Monitoring									
Provinces and municipalities									
Provinces									
Provincial agencies and funds									
Current	**–**	**–**	**–**	**6**	**–**	**–**	**–**	**6**	**6**
Provincial and local municipalities	–	–	–	6	–	–	–	6	6
Provinces and municipalities									
Municipalities									
Municipal bank accounts									
Current	**–**	**–**	**–**	**1**	**–**	**–**	**–**	**1**	**1**
Fines & Penalties	–	–	–	1	–	–	–	1	1
Public corporations and private enterprises									
Public corporations									
Other transfers									
Current	**–**	**–**	**–**	**1**	**–**	**–**	**–**	**1**	**1**
TV licences	–	–	–	1	–	–	–	1	1
Households									
Social benefits									
Current	**–**	**–**	**–**	**38**	**–**	**–**	**–**	**38**	**38**

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Employee social benefits	–	–	–	38	–	–	–	38	38
Households									
Other transfers to households									
Current	**–**	**–**	**–**	**384**	**–**	**–**	**–**	**384**	**384**
Other transfers to households	–	–	–	384	–	–	–	384	384
Oceans and Coasts									
Provinces and municipalities									
Provinces									
Provincial agencies and funds									
Current	**–**	**–**	**–**	**14**	**–**	**–**	**–**	**14**	**14**
Employee social benefits	–	–	–	14	–	–	–	14	14
Households									
Social benefits									
Current	**–**	**–**	**–**	**1 768**	**–**	**–**	**–**	**1 768**	**1 768**
Employee social benefits	–	–	–	1 768	–	–	–	1 768	1 768
Climate Change and Air Quality									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**304 521**	**–**	**–**	**6 000**	**–**	**–**	**–**	**6 000**	**310 521**
South African Weather Service	304 521	–	–	6 000	–	–	–	6 000	310 521
Non-profit institutions									
Current	**1 693**	**–**	**–**	**(1 693)**	**–**	**–**	**–**	**(1 693)**	**–**
National Association for Clean Air	1 693	–	–	(1 693)	–	–	–	(1 693)	–
Biodiversity and Conservation									
Households									
Social benefits									
Current	**–**	**–**	**–**	**3 145**	**–**	**–**	**–**	**3 145**	**3 145**
Employee social benefits	–	–	–	3 145	–	–	–	3 145	3 145
Households									
Other transfers to households									
Current	**–**	**–**	**–**	**200**	**–**	**–**	**–**	**200**	**200**
Employee social benefits	–	–	–	200	–	–	–	200	200

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Environmental Programmes									
Provinces and municipalities									
Provinces									
Provincial agencies and funds									
Current	**–**	**–**	**–**	**38**	**–**	**–**	**–**	**38**	**38**
Vehicle licenses	–	–	–	38	–	–	–	38	38
Households									
Social benefits									
Current	**–**	**–**	**–**	**1 680**	**–**	**–**	**–**	**1 680**	**1 680**
Social benefits	–	–	–	1 680	–	–	–	1 680	1 680
Chemicals and Waste Management									
Provinces and municipalities									
Municipalities									
Municipal bank accounts									
Current	**–**	**–**	**–**	**2**	**–**	**–**	**–**	**2**	**2**
Fines and Penalties	–	–	–	2	–	–	–	2	2
Households									
Social benefits									
Current	**–**	**–**	**–**	**177**	**–**	**–**	**–**	**177**	**177**
Employee social benefits	–	–	–	177	–	–	–	177	177
Forestry Management									
Provinces and municipalities									
Provinces									
Provincial agencies and funds									
Current	**–**	**–**	**–**	**2**	**–**	**–**	**–**	**2**	**2**
Vehicle licenses	–	–	–	2	–	–	–	2	2
Provinces and municipalities									
Municipalities									
Municipal bank accounts									
Current	**–**	**–**	**–**	**2**	**–**	**–**	**–**	**2**	**2**
Fines and Penalties	–	–	–	2	–	–	–	2	2
Non-profit institutions									
Current	**4 351**	**–**	**–**	**(1 329)**	**–**	**–**	**–**	**(1 329)**	**3 022**
Forest Sector Charter Council	4 351	–	–	(1 329)	–	–	–	(1 329)	3 022
Households									
Social benefits									
Current	**–**	**–**	**–**	**8 450**	**–**	**–**	**–**	**8 450**	**8 450**
Employee social benefits	–	–	–	8 450	–	–	–	8 450	8 450

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Households									
Other transfers to households									
Current	**–**	**–**	**–**	**150**	**–**	**–**	**–**	**150**	**150**
Other transfers	–	–	–	50	–	–	–	50	50
Other transfers to households	–	–	–	100	–	–	–	100	100
Fisheries Management									
Households									
Social benefits									
Current	**–**	**–**	**–**	**9 879**	**–**	**–**	**–**	**9 879**	**9 879**
Employee social benefits	–	–	–	9 879	–	–	–	9 879	9 879

Vote 33

Human Settlements

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**26 972 158**	**(1 168 651)**	**581 643**	**26 385 150**
of which:				
Current payments	1 229 494	(21 139)	–	1 208 355
Transfers and subsidies	25 388 894	(1 147 512)	–	24 241 382
Payments for capital assets	353 770	–	581 546	935 316
Payments for financial assets	–	–	97	97

Executive authority	Minister of Human Settlements
Accounting officer	Director-General of Human Settlements
Website	www.dhs.gov.za

Vote purpose

Facilitate the creation of sustainable human settlements and improvement to household quality of life.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of fully subsidised houses delivered per year	Integrated Human Settlements Planning and Development	Reduced poverty and improved livelihoods	62 215	13 246	–
Number of title deeds registered for new (post-2014) developments per year	Integrated Human Settlements Planning and Development		17 027	2 506	–
Number of informal settlements upgraded to phase 3 per year	Informal Settlements		965	95	–
Number of serviced sites delivered per year	Informal Settlements		83 021	19 761	–
Number of affordable rental units delivered per year	Rental and Social Housing		2 200	5 109	–
Number of finance-linked individual subsidy programme subsidies allocated to approved beneficiaries per year	Affordable Housing		30 777	1 455	–

Progress

Many of the department's deliverables are considered achieved only once buildings and sites have been certified for occupation. By mid-year, 13 246 fully subsidised houses had been delivered against an annual target of 62 215 and 19 761 serviced sites had been delivered against an annual target of 83 201. Despite this, the department expects to meet these targets by the end of the financial year.

The department is behind in its performance for registering title deeds, upgrading informal settlements and allocating finance-linked individual subsidy programme subsidies to approved beneficiaries. This is mainly as a result of lengthy processes required by the Spatial Planning and Land Use Management Act (2013). The department is reviewing its targets in this regard.

The department delivered 5 109 affordable rental units in the first half of the financial year against an annual target of 2 200 as a result of the completion of projects that were ready for occupation.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Rollovers	Declared unspent funds	Virements and shifts	Shifts between votes	Shifts within the vote	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	552 138	–	–	(22 846)	–	6 336	–	(16 510)	535 628
Integrated Human Settlements Planning and Development	17 845 184	–	(980 760)	9 178	(166 904)	(6 336)	–	(1 144 822)	16 700 362
Informal Settlements	6 996 944	560 656	–	(1 180)	–	–	–	559 476	7 556 420
Rental and Social Housing	981 170	–	–	(14 314)	–	–	–	(14 314)	966 856
Affordable Housing	596 722	–	–	29 162	–	–	–	29 162	625 884
Total	**26 972 158**	**560 656**	**(980 760)**	**–**	**(166 904)**	**–**	**–**	**(587 008)**	**26 385 150**
Economic classification									
Current payments	**1 229 494**	**–**	**–**	**(21 139)**	**–**	**–**	**–**	**(21 139)**	**1 208 355**
Compensation of employees	477 245	–	–	–	–	–	–	–	477 245
Goods and services	752 249	–	–	(21 139)	–	–	–	(21 139)	731 110
Transfers and subsidies	**25 388 894**	**–**	**(980 760)**	**152**	**(166 904)**	**–**	**–**	**(1 147 512)**	**24 241 382**
Provinces and municipalities	23 679 437	–	(980 760)	–	(166 904)	(6 336)	–	(1 154 000)	22 525 437
Departmental agencies and accounts	1 673 171	–	–	–	–	–	–	–	1 673 171
Foreign governments and international organisations	24 576	–	–	–	–	–	–	–	24 576
Households	11 710	–	–	152	–	6 336	–	6 488	18 198
Payments for capital assets	**353 770**	**560 656**	**–**	**20 890**	**–**	**–**	**–**	**581 546**	**935 316**
Buildings and other fixed structures	351 607	560 656	–	–	–	–	–	560 656	912 263
Machinery and equipment	2 163	–	–	20 890	–	–	–	20 890	23 053
Payments for financial assets	**–**	**–**	**–**	**97**	**–**	**–**	**–**	**97**	**97**
Total	**26 972 158**	**560 656**	**(980 760)**	**–**	**(166 904)**	**–**	**–**	**(587 008)**	**26 385 150**

1. Other adjustments include unforeseeable and unavoidable expenditure, self-financing expenditure, the appropriation of funds for expenditure already announced by the minister during the tabling of the annual budget, adjustments due to significant and unforeseeable economic and financial events, the use of funds in emergency situations, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Rollovers	Declared unspent funds	Virements and shifts	Shifts between votes	Shifts within the vote	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	59 858	–	–	–	–	–	–	–	59 858
Departmental Management	89 337	–	–	(5 282)	–	–	–	(5 282)	84 055
Corporate Services	266 286	–	–	(7 557)	–	–	–	(7 557)	258 729
Property Management	52 616	–	–	(4 000)	–	–	–	(4 000)	48 616
Financial Management	84 041	–	–	(6 007)	–	6 336	–	329	84 370
Total	**552 138**	**–**	**–**	**(22 846)**	**–**	**6 336**	**–**	**(16 510)**	**535 628**

Programme 1: Administration (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Rollovers	Declared unspent funds	Virements and shifts	Shifts between votes	Shifts within the vote	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**545 201**	**–**	**–**	**(40 454)**	**–**	**–**	**–**	**(40 454)**	**504 747**
Compensation of employees	265 229	–	–	–	–	–	–	–	265 229
Goods and services	279 972	–	–	(40 454)	–	–	–	(40 454)	239 518
Transfers and subsidies	**5 492**	**–**	**–**	**32**	**–**	**6 336**	**–**	**6 368**	**11 860**
Households	5 492	–	–	32	–	6 336	–	6 368	11 860
Payments for capital assets	**1 445**	**–**	**–**	**17 522**	**–**	**–**	**–**	**17 522**	**18 967**
Machinery and equipment	1 445	–	–	17 522	–	–	–	17 522	18 967
Payments for financial assets	**–**	**–**	**–**	**54**	**–**	**–**	**–**	**54**	**54**
Total	**552 138**	**–**	**–**	**(22 846)**	**–**	**6 336**	**–**	**(16 510)**	**535 628**

Programme 2: Integrated Human Settlements Planning and Development

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Rollovers	Declared unspent funds	Virements and shifts	Shifts between votes	Shifts within the vote	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management for Integrated Human Settlements Planning and Development	4 466	–	–	(276)	–	–	–	(276)	4 190
Macro Sector Planning	28 453	–	–	(1 128)	–	–	–	(1 128)	27 325
Macro Policy and Research	58 580	–	–	12 286	–	–	–	12 286	70 866
Monitoring and Evaluation	100 861	–	–	(1 704)	–	–	–	(1 704)	99 157
Public Entity Oversight	276 747	–	–	–	–	–	–	–	276 747
Grant Management	17 337 068	–	(980 760)	–	(166 904)	(6 336)	–	(1 154 000)	16 183 068
Capacity Building and Sector Support	39 009	–	–	–	–	–	–	–	39 009
Total	**17 845 184**	**–**	**(980 760)**	**9 178**	**(166 904)**	**(6 336)**	**–**	**(1 144 822)**	**16 700 362**
Economic classification									
Current payments	**231 110**	**–**	**–**	**7 352**	**–**	**–**	**–**	**7 352**	**238 462**
Compensation of employees	80 443	–	–	–	–	–	–	–	80 443
Goods and services	150 667	–	–	7 352	–	–	–	7 352	158 019
Transfers and subsidies	**17 613 815**	**–**	**(980 760)**	**100**	**(166 904)**	**(6 336)**	**–**	**(1 153 900)**	**16 459 915**
Provinces and municipalities	17 337 068	–	(980 760)	–	(166 904)	(6 336)	–	(1 154 000)	16 183 068
Departmental agencies and accounts	276 747	–	–	–	–	–	–	–	276 747
Households	–	–	–	100	–	–	–	100	100
Payments for capital assets	**259**	**–**	**–**	**1 686**	**–**	**–**	**–**	**1 686**	**1 945**
Machinery and equipment	259	–	–	1 686	–	–	–	1 686	1 945
Payments for financial assets	**–**	**–**	**–**	**40**	**–**	**–**	**–**	**40**	**40**
Total	**17 845 184**	**–**	**(980 760)**	**9 178**	**(166 904)**	**(6 336)**	**–**	**(1 144 822)**	**16 700 362**

Programme 3: Informal Settlements

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management for Informal Settlements	5 745	–	(1 111)	–	–	–	–	(1 111)	4 634
Grant Management	6 916 848	–	1 829	560 656	–	–	–	562 485	7 479 333
Capacity Building and Sector Support	74 351	–	(1 898)	–	–	–	–	(1 898)	72 453
Total	**6 996 944**	**–**	**(1 180)**	**560 656**	**–**	**–**	**–**	**559 476**	**7 556 420**
Economic classification									
Current payments	**302 809**	**–**	**(1 383)**	**–**	**–**	**–**	**–**	**(1 383)**	**301 426**
Compensation of employees	45 471	–	–	–	–	–	–	–	45 471
Goods and services	257 338	–	(1 383)	–	–	–	–	(1 383)	255 955
Transfers and subsidies	**6 342 369**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**6 342 369**
Provinces and municipalities	6 342 369	–	–	–	–	–	–	–	6 342 369
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**351 766**	**–**	**200**	**560 656**	**–**	**–**	**–**	**560 856**	**912 622**
Machinery and equipment	159	–	200	–	–	–	–	200	359
Total	**6 996 944**	**–**	**(1 180)**	**560 656**	**–**	**–**	**–**	**559 476**	**7 556 420**

Programme 4: Rental and Social Housing

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management for Rental and Social Housing	4 985	–	(684)	–	–	–	–	(684)	4 301
Public Entity Oversight	938 559	–	–	–	–	–	–	–	938 559
Capacity Building and Sector Support	37 626	–	(13 630)	–	–	–	–	(13 630)	23 996
Total	**981 170**	**–**	**(14 314)**	**–**	**–**	**–**	**–**	**(14 314)**	**966 856**
Economic classification									
Current payments	**42 539**	**–**	**(14 654)**	**–**	**–**	**–**	**–**	**(14 654)**	**27 885**
Compensation of employees	15 403	–	–	–	–	–	–	–	15 403
Goods and services	27 136	–	(14 654)	–	–	–	–	(14 654)	12 482
Transfers and subsidies	**938 559**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**938 559**
Households	–	–	–	–	–	–	–	–	–
Payments for capital assets	**72**	**–**	**340**	**–**	**–**	**–**	**–**	**340**	**412**
Machinery and equipment	72	–	340	–	–	–	–	340	412
Total	**981 170**	**–**	**(14 314)**	**–**	**–**	**–**	**–**	**(14 314)**	**966 856**

Programme 5: Affordable Housing

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Management for Affordable Housing	4 797	–	(705)	–	–	–	–	(705)	4 092
Public Entity Oversight	483 494	–	(919)	–	–	–	–	(919)	482 575
Capacity Building and Sector Support	108 431	–	30 786	–	–	–	–	30 786	139 217
Total	**596 722**	**–**	**29 162**	**–**	**–**	**–**	**–**	**29 162**	**625 884**
Economic classification									
Current payments	**107 835**	**–**	**28 000**	**–**	**–**	**–**	**–**	**28 000**	**135 835**
Compensation of employees	70 699	–	–	–	–	–	–	–	70 699
Goods and services	37 136	–	28 000	–	–	–	–	28 000	65 136
Transfers and subsidies	**488 659**	**–**	**20**	**–**	**–**	**–**	**–**	**20**	**488 679**
Departmental agencies and accounts	457 865	–	–	–	–	–	–	–	457 865
Households	6 218	–	20	–	–	–	–	20	6 238
Payments for capital assets	**228**	**–**	**1 142**	**–**	**–**	**–**	**–**	**1 142**	**1 370**
Machinery and equipment	228	–	1 142	–	–	–	–	1 142	1 370
Total	**596 722**	**–**	**29 162**	**–**	**–**	**–**	**–**	**29 162**	**625 884**

Details of adjustments to the 2026 ENE

Rollovers – R560.656 million

Programme 3: Informal Settlements

R560.6 million is rolled over for the Emergency Housing Fund to construct temporary residential units to assist households affected by disasters and housing emergencies such as floods and fires in January and February 2026.

Declared unspent funds – R980.76 million

R980.76 million in unspent funds is declared on the budget facility for infrastructure under the *urban settlement development grant* due to delays in implementation and projected underspending on the Lufhereng mixed-use development.

Virements and shifts within the vote

Programmes

1. Administration
2. Integrated Human Settlements Planning and Development
3. Informal Settlements
4. Rental and Social Housing
5. Affordable Housing

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(40 454)**	**Programme 1**		**17 608**
Goods and services	Various goods and services items	(32)	Households	Leave gratuities	32
	Consultants, travel and subsistence	(17 522)	Machinery and equipment	Office equipment	17 522
	Minor assets	(54)	Payments for financial assets	Debt written off	54
			Programme 2		**10 882**
	Various goods and services items	(10 882)	Goods and services	Business and advisory services	10 882
			Programme 5		**11 964**
	Various goods and services items	(11 964)	Goods and services	Business and advisory services	11 964
Shifts within the programme as a percentage of the programme budget		3.2%			
Virements to other programmes as a percentage of the programme budget		**4.1%**			
Programme 2		**(3 530)**	**Programme 2**		**1 826**
Goods and services	Various goods and services items	(100)	Households	Leave gratuities	100
	Various goods and services items	(1 686)	Machinery and equipment	Office equipment	1 686
	Travel and subsistence	(40)	Payments for financial assets	Debt written off	40
			Programme 5		**1 704**
	Various goods and services items	(1 704)	Goods and services	Business and advisory services	1 704
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 3		**(1 383)**	**Programme 3**		**203**
Goods and services	Various goods and services items	(200)	Machinery and equipment	Office equipment	200
	Travel and subsistence	(3)	Payments for financial assets	Debt written off	3
			Programme 5		**1 180**
	Various goods and services items	(1 180)	Goods and services	Business and advisory services	1 180
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 4		**(14 654)**	**Programme 4**		**340**
Goods and services	Various goods and services items	(340)	Machinery and equipment	Office equipment	340
			Programme 5		**14 314**
	Various goods and services items	(14 314)	Goods and services	Business and advisory services, travel and subsistence	14 314
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**1.5%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 5		**(1 162)**	**Programme 5**		**1 162**
Goods and services	Various goods and services items	(20)	Households	Leave gratuities	20
	Various goods and services items	(1 142)	Machinery and equipment	Office equipment	1 142
Shifts within the programme as a percentage of the programme budget		0.2%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(61 183)**			**61 183**

Funds shifted between votes – R166.904 million

R166.904 million is transferred from projected unspent funds to other departments to fund the early retirement and voluntary exit programmes.

Funds shifted within the vote – R6.34 million

R6.34 million is transferred from the department's projected unspent funds to fund the early retirement and voluntary exit programmes.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	581 815	201 293	35	487 130	84	535 628	2.0	229 546	43
Integrated Human Settlements Planning and Development	23 883 765	11 643 975	49	23 803 794	100	16 700 362	63.3	8 830 688	52.9
Informal Settlements	8 950 825	3 339 212	37	8 032 373	90	7 556 420	28.6	3 038 177	40.2
Rental and Social Housing	939 255	430 495	46	917 056	98	966 856	3.7	448 349	46.4
Affordable Housing	559 665	250 988	45	524 377	94	625 884	2.4	361 440	57.7
Total	**34 915 325**	**15 865 963**	**45**	**33 764 730**	**97**	**26 385 150**	**100.0**	**12 908 200**	**48.9**
Economic classification									–
Current payments	**1 214 128**	**346 455**	**29**	**860 794**	**71**	**1 208 355**	**4.6**	**383 198**	**31.7**
Compensation of employees	456 279	192 402	42	387 384	85	477 245	1.8	198 496	41.6
Goods and services	757 849	154 053	20	473 410	62	731 110	2.8	184 702	25.3
Transfers and subsidies	**32 528 045**	**15 315 846**	**47**	**32 526 672**	**100**	**24 241 382**	**91.9**	**12 294 073**	**50.7**
Provinces and municipalities	30 886 279	14 533 384	47	30 886 279	100	22 525 437	85.4	11 379 993	50.5
Departmental agencies and accounts	1 608 539	778 282	48	1 608 539	100	1 673 171	6.3	912 079	54.5
Foreign governments and international organisations	24 498	896	4	20 356	83	24 576	0.1	–	–
Households	8 729	3 284	38	11 498	132	18 198	0.1	2 001	11.0
Payments for capital assets	**1 173 025**	**203 537**	**17**	**377 089**	**32**	**935 316**	**3.5**	**230 861**	**24.7**
Buildings and other fixed structures	1 160 948	198 357	17	366 916	32	912 263	3.5	218 997	24.0
Machinery and equipment	12 077	5 180	43	10 173	84	23 053	0.1	11 864	51.5
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	**127**	**125**	**98**	**175**	**138**	**97**	**0.0**	**68**	**70.1**
Total	**34 915 325**	**15 865 963**	**45**	**33 764 730**	**97**	**26 385 150**	**100.0**	**12 908 200**	**48.9**

Expenditure trends

Total expenditure in 2025/26 was R33.8 billion, 97 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R15.9 billion, 45 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R12.9 billion, 48.9 per cent of the adjusted appropriation of R26.4 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 decreased by R3 billion, 19 per cent. This was mainly due to a decrease in spending through the *urban settlements development grant*.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**616**	**454**	**73.7**	**1 173**	**190.4**	**438**	**809**	**100.0**	**519**	**64.2**
Sales of goods and services produced by the department	221	103	46.6	209	94.6	241	240	29.7	108	45.0
Sales of scrap, waste, arms and other used current goods	5	2	40.0	72	1 440.0	27	27	3.3	3	11.1
Interest, dividends and rent on land	35	13	37.1	31	88.6	170	280	34.6	146	52.1
Transactions in financial assets and liabilities	355	336	94.6	861	242.5	–	262	32.4	262	100.0
Total	**616**	**454**	**73.7**	**1 173**	**190.4**	**438**	**809**	**100.0**	**519**	**64.2**

Revenue trends

Mid-year revenue in 2025/26 was R454 000, 73.7 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R519 000, 64.2 per cent of the adjusted estimate of R809 000. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R65 000, 14 per cent. This was mainly due to an increase in interest received on debt.

Changes to transfers and subsidies, including conditional grants

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**5 492**	**–**	**32**	**–**	**–**	**–**	**6 336**	**6 368**	**11 860**
Employees social benefit	–	–	32	–	–	–	–	32	32
Early retirement and voluntary exit programmes	5 492	–	–	–	–	–	6 336	6 336	11 828

Changes to transfers and subsidies, including conditional grants (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Integrated Human Settlements Planning and Development									
Households									
Social benefits									
Current	**–**	**–**	**100**	**–**	**–**	**–**	**–**	**100**	**100**
Employees social benefit	–	–	100	–	–	–	–	100	100
Affordable Housing									
Households									
Social benefits									
Current	**–**	**–**	**20**	**–**	**–**	**–**	**–**	**20**	**20**
Employees social benefit	–	–	20	–	–	–	–	20	20

Summary of changes to conditional grants: Local government

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Integrated Human Settlements Planning and Development	**4 079 065**	**–**	**–**	**–**	**–**	**(980 760)**	**(173 240)**	**(1 154 000)**	**2 925 065**
Urban settlements development grant	4 079 065	–	–	–	–	(980 760)	(173 240)	(1 154 000)	2 925 065

Vote 34

Mineral and Petroleum Resources

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**2 856 893**	**(6 821)**	**6 821**	**2 856 893**
of which:				
Current payments	1 626 544	(6 821)	–	1 619 723
Transfers and subsidies	1 212 944	–	2 146	1 215 090
Payments for capital assets	17 405	–	4 675	22 080

Executive authority	Minister of Mineral and Petroleum Resources
Accounting officer	Director-General of Mineral and Petroleum Resources
Website	www.dmpr.gov.za

Vote purpose

Regulate the minerals, mining and petroleum sectors for transformation, growth and development to ensure that all South Africans derive sustainable benefits from the country's mineral wealth.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of new petroleum retail site inspections per year	Minerals and Petroleum Regulation	Increased employment and work opportunities	1 500	763	–
Number of mining rights and permits granted or issued to historically disadvantaged South Africans per year			200	100	–
Number of social and labour plan verification inspections per year		An enabling environment for investment and improved competitiveness through structural reforms	212	128	–
Number of environmental verification inspections conducted per year			1 374	869	–
Number of mine economic verification inspections per year		Accelerated growth of strategic and labour-intensive sectors	500	281	–
Number of mineral legislation compliance inspections conducted per year		An enabling environment for investment and improved competitiveness through structural reforms	150	87	–
Number of fuel samples tested per year			1 080	540	–
Number of derelict and ownerless mine sites rehabilitated			3	1	–
Number of qualitative audits conducted including individual audits per year	Mine Health and Safety Inspectorate		8 000	4 082	–

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	630 067	–	(3 000)	–	–	–	–	(3 000)	627 067
Minerals and Petroleum Regulation	799 181	–	33 600	–	–	–	–	33 600	832 781
Mine Health and Safety Inspectorate	276 671	–	(21 000)	–	–	–	–	(21 000)	255 671
Mining and Minerals Policy Development	1 150 974	–	(9 600)	–	–	–	–	(9 600)	1 141 374
Total	**2 856 893**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 856 893**
Economic classification									
Current payments	**1 626 544**	**–**	**(6 821)**	**–**	**–**	**–**	**–**	**(6 821)**	**1 619 723**
Compensation of employees	947 521	–	(4 524)	–	–	–	–	(4 524)	942 997
Goods and services	679 023	–	(2 297)	–	–	–	–	(2 297)	676 726
Transfers and subsidies	**1 212 944**	**–**	**2 146**	**–**	**–**	**–**	**–**	**2 146**	**1 215 090**
Departmental agencies and accounts	745 085	–	–	–	–	–	–	–	745 085
Foreign governments and international organisations	8 711	–	–	–	–	–	–	–	8 711
Public corporations and private enterprises	457 183	–	(2 378)	–	–	–	–	(2 378)	454 805
Households	1 965	–	4 524	–	–	–	–	4 524	6 489
Payments for capital assets	**17 405**	**–**	**4 675**	**–**	**–**	**–**	**–**	**4 675**	**22 080**
Buildings and other fixed structures	2 563	–	(1 650)	–	–	–	–	(1 650)	913
Machinery and equipment	14 842	–	6 325	–	–	–	–	6 325	21 167
Total	**2 856 893**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 856 893**

1. Other adjustments include funds shifted within a vote following a function shift, funds shifted between votes, self-financing expenditure, adjustments due to significant and unforeseeable economic and financial events, the use of funds in emergency situations, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	45 983	–	–	–	–	–	–	–	45 983
Departmental Management	35 478	–	10 755	–	–	–	–	10 755	46 233
Internal Audit	20 156	–	(1 200)	–	–	–	–	(1 200)	18 956
Finance Administration	90 171	–	(1 800)	–	–	–	–	(1 800)	88 371
Corporate Services	304 112	–	(9 755)	–	–	–	–	(9 755)	294 357
Office Accommodation	134 167	–	(1 000)	–	–	–	–	(1 000)	133 167
Total	**630 067**	**–**	**(3 000)**	**–**	**–**	**–**	**–**	**(3 000)**	**627 067**

Programme 1: Administration (continued)

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**607 862**	**–**	**(9 761)**	**–**	**–**	**–**	**–**	**(9 761)**	**598 101**
Compensation of employees	304 652	–	(9 261)	–	–	–	–	(9 261)	295 391
Goods and services	303 210	–	(500)	–	–	–	–	(500)	302 710
Transfers and subsidies	**4 800**	**–**	**2 261**	**–**	**–**	**–**	**–**	**2 261**	**7 061**
Departmental agencies and accounts	2 835	–	–	–	–	–	–	–	2 835
Households	1 965	–	2 261	–	–	–	–	2 261	4 226
Payments for capital assets	**17 405**	**–**	**4 500**	**–**	**–**	**–**	**–**	**4 500**	**21 905**
Buildings and other fixed structures	2 563	–	(1 650)	–	–	–	–	(1 650)	913
Machinery and equipment	14 842	–	6 150	–	–	–	–	6 150	20 992
Total	**630 067**	**–**	**(3 000)**	**–**	**–**	**–**	**–**	**(3 000)**	**627 067**

Programme 2: Minerals and Petroleum Regulation

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Minerals and Petroleum Management	59 406	–	1 500	–	–	–	–	1 500	60 906
Mineral Regulation and Administration	417 245	–	15 020	–	–	–	–	15 020	432 265
Petroleum Licensing and Fuel Supply	69 722	–	12 080	–	–	–	–	12 080	81 802
Minerals Compliance and Enforcement Management	231 628	–	7 000	–	–	–	–	7 000	238 628
Petroleum Compliance Monitoring, Enforcement and Fuel Pricing	21 180	–	(2 000)	–	–	–	–	(2 000)	19 180
Total	**799 181**	**–**	**33 600**	**–**	**–**	**–**	**–**	**33 600**	**832 781**
Economic classification									
Current payments	**596 844**	**–**	**32 882**	**–**	**–**	**–**	**–**	**32 882**	**629 726**
Compensation of employees	336 652	–	31 004	–	–	–	–	31 004	367 656
Goods and services	260 192	–	1 878	–	–	–	–	1 878	262 070
Transfers and subsidies	**202 337**	**–**	**718**	**–**	**–**	**–**	**–**	**718**	**203 055**
Departmental agencies and accounts	70 458	–	–	–	–	–	–	–	70 458
Foreign governments and international organisations	3 399	–	2 100	–	–	–	–	2 100	5 499
Public corporations and private enterprises	128 480	–	(2 378)	–	–	–	–	(2 378)	126 102
Households	–	–	996	–	–	–	–	996	996
Total	**799 181**	**–**	**33 600**	**–**	**–**	**–**	**–**	**33 600**	**832 781**

Programme 3: Mine Health and Safety Inspectorate

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Mine Health and Safety Management	10 037	–	–	–	–	–	–	–	10 037
Mine Health and Safety Regions	249 185	–	(21 000)	–	–	–	–	(21 000)	228 185
Occupational Health	17 449	–	–	–	–	–	–	–	17 449
Total	**276 671**	**–**	**(21 000)**	**–**	**–**	**–**	**–**	**(21 000)**	**255 671**
Economic classification									
Current payments	**271 785**	**–**	**(22 267)**	**–**	**–**	**–**	**–**	**(22 267)**	**249 518**
Compensation of employees	230 032	–	(19 267)	–	–	–	–	(19 267)	210 765
Goods and services	41 753	–	(3 000)	–	–	–	–	(3 000)	38 753
Transfers and subsidies	**4 886**	**–**	**1 267**	**–**	**–**	**–**	**–**	**1 267**	**6 153**
Departmental agencies and accounts	4 886	–	–	–	–	–	–	–	4 886
Households	–	–	1 267	–	–	–	–	1 267	1 267
Total	**276 671**	**–**	**(21 000)**	**–**	**–**	**–**	**–**	**(21 000)**	**255 671**

Programme 4: Mining and Minerals Policy Development

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Mining and Minerals Development Management	63 971	–	(250)	–	–	–	–	(250)	63 721
Mineral and Petroleum Policy	27 425	–	(1 800)	–	–	–	–	(1 800)	25 625
Economic Analysis and Statistics	44 466	–	(5 710)	–	–	–	–	(5 710)	38 756
Economic Growth, Promotion and Global Relations	1 015 112	–	(1 840)	–	–	–	–	(1 840)	1 013 272
Total	**1 150 974**	**–**	**(9 600)**	**–**	**–**	**–**	**–**	**(9 600)**	**1 141 374**
Economic classification									
Current payments	**150 053**	**–**	**(7 675)**	**–**	**–**	**–**	**–**	**(7 675)**	**142 378**
Compensation of employees	76 185	–	(7 000)	–	–	–	–	(7 000)	69 185
Goods and services	73 868	–	(675)	–	–	–	–	(675)	73 193
Transfers and subsidies	**1 000 921**	**–**	**(2 100)**	**–**	**–**	**–**	**–**	**(2 100)**	**998 821**
Departmental agencies and accounts	666 906	–	–	–	–	–	–	–	666 906
Foreign governments and international organisations	5 312	–	(2 100)	–	–	–	–	(2 100)	3 212
Public corporations and private enterprises	328 703	–	–	–	–	–	–	–	328 703
Payments for capital assets	**–**	**–**	**175**	**–**	**–**	**–**	**–**	**175**	**175**
Machinery and equipment	–	–	175	–	–	–	–	175	175
Total	**1 150 974**	**–**	**(9 600)**	**–**	**–**	**–**	**–**	**(9 600)**	**1 141 374**

Details of adjustments to the 2026 ENE

Virements and shifts within the vote

Programmes

1. Administration
2. Minerals and Petroleum Regulation
3. Mine Health and Safety Inspectorate
4. Mining and Minerals Policy Development

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(11 411)**	**Programme 1**		**4 411**
Goods and services	Travel and subsistence	(500)	Machinery and equipment	Computer hardware	500
Buildings and other fixed structures	Building upgrades	(1 000)		Office furniture	1 000
	Building upgrades	(650)		Office furniture, security equipment	650
Compensation of employees	Vacant posts	(2 261)	Households	Early retirement programme incentives	2 261
			Programme 2		**7 000**
	Vacant posts	(7 000)	Compensation of employees	Salaries and wages	7 000
Shifts within the programme as a percentage of the programme budget		0.7%			
Virements to other programmes as a percentage of the programme budget		**1.1%**			
Programme 2		**(3 874)**	**Programme 1**		**500**
Goods and services	Consultants	(500)	Machinery and equipment	Computer hardware	500
			Programme 2		**3 374**
Compensation of employees	Vacant posts	(996)	Households	Early retirement programme incentives	996
Public corporations and private enterprises	Water management solutions subsidies for marginal mines[1]	(2 378)	Goods and services	Business and advisory services (environmental management projects)[1]	2 378
Shifts within the programme as a percentage of the programme budget		0.4%			
Virements to other programmes as a percentage of the programme budget		**0.1%**			
Programme 3		**(22 267)**	**Programme 1**		**3 000**
Goods and services	Travel and subsistence	(3 000)	Machinery and equipment	Computer hardware	3 000
			Programme 2		**18 000**
Compensation of employees	Vacant posts	(18 000)	Compensation of employees	Salaries and wages	18 000
			Programme 3		**1 267**
	Vacant posts	(1 267)	Households	Early retirement programme incentives	1 267
Shifts within the programme as a percentage of the programme budget		0.5%			
Virements to other programmes as a percentage of the programme budget		**7.6%**			
Programme 4		**(9 775)**	**Programme 1**		**500**
Goods and services	Travel and subsistence	(500)	Machinery and equipment	Computer hardware	500
			Programme 4		**175**
	Rental and hiring, travel and subsistence	(175)	Machinery and equipment	Laptops	175
			Programme 2		**9 100**
Compensation of employees	Vacant posts	(7 000)	Compensation of employees	Salaries and wages	7 000
Foreign governments and international organisations	African Diamond Producers Association membership fees[1]	(2 100)	Foreign governments and international organisations	African Petroleum Producers' Organisation membership fees[1]	2 100
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0.8%**			
Total		**(47 327)**			**47 327**

1. National Treasury approval has been obtained.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	596 670	281 017	47.1	592 702	99.3	627 067	21.9	292 277	46.6
Minerals and Petroleum Regulation	797 674	348 524	43.7	791 777	99.3	832 781	29.1	393 899	47.3
Mine Health and Safety Inspectorate	241 685	118 191	48.9	233 677	96.7	255 671	8.9	123 035	48.1
Mining and Minerals Policy Development	1 224 571	869 921	71.0	1 205 493	98.4	1 141 374	40.0	930 193	81.5
Subtotal	**2 860 600**	**1 617 652**	**56.5**	**2 823 649**	**98.7**	**2 856 893**	**100.0**	**1 739 404**	**60.9**
Direct charge against the National Revenue Fund	**10 000 000**	**–**	**–**	**10 000 000**	**100.0**	**–**	**–**	**–**	**–**
Section 16 of the Public Finance Management Act (1999) payment: Central Energy Fund	10 000 000[1]	–	–	10 000 000	100.0	–	–	–	–
Total	**12 860 600**	**1 617 652**	**12.6**	**12 823 649**	**99.7**	**2 856 893**	**100.0**	**1 739 404**	**60.9**
Economic classification									–
Current payments	**1 565 162**	**775 204**	**49.5**	**1 513 541**	**96.7**	**1 619 723**	**56.7**	**693 725**	**42.8**
Compensation of employees	905 590	444 282	49.1	891 066	98.4	942 997	33.0	461 166	48.9
Goods and services	659 572	330 921	50.2	622 475	94.4	676 726	23.7	232 511	34.4
Interest and rent on land	–	–	–	–	–	–	–	48	–
Transfers and subsidies	**11 278 462**	**839 407**	**7.4**	**11 275 143**	**100.0**	**1 215 090**	**42.5**	**1 034 111**	**85.1**
Departmental agencies and accounts	709 031	584 523	82.4	709 031	100.0	745 085	26.1	614 024	82.4
Foreign governments and international organisations	8 372	466	5.6	6 272	74.9	8 711	0.3	–	–
Public corporations and private enterprises	10 559 172	252 788	2.4	10 556 915	100.0	454 805	15.9	413 241	90.9
Households	1 887	1 629	86.3	2 925	155.0	6 489	0.2	6 846	105.5
Payments for capital assets	**16 976**	**3 042**	**17.9**	**34 933**	**205.8**	**22 080**	**0.8**	**11 465**	**51.9**
Buildings and other fixed structures	2 461	–	–	2	0.1	913	0.0	–	–
Machinery and equipment	14 515	3 042	21.0	21 949	151.2	21 167	0.7	11 465	54.2
Software and other intangible assets	–	–	–	12 982	–	–	–	–	–
Payments for financial assets	**–**	**–**	**–**	**32**	**–**	**–**	**–**	**104**	**–**
Total	**12 860 600**	**1 617 652**	**12.6**	**12 823 649**	**99.7**	**2 856 893**	**100.0**	**1 739 404**	**60.9**

1. R10 billion emergency funding included as part of the direct charges against the National Revenue Fund for transfer to the Central Energy Fund for basic fuel price relief in terms of section 16 of the Public Finance Management Act (1999).

Expenditure trends

Total expenditure in 2025/26 was R12.8 billion, 99.7 per cent of the adjusted appropriation for the year due to a transfer made to the Central Energy Fund's Equalisation Fund. Mid-year expenditure in 2025/26 was R1.6 billion, 12.6 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R1.7 billion, 60.9 per cent of the adjusted appropriation of R2.9 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R121.8 million, 7.5 per cent. This was mainly because Mintek's appropriation was transferred earlier than in the previous financial year.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**58 967**	**25 214**	**42.8**	**54 075**	**91.7**	**43 171**	**48 296**	**100.0**	**24 148**	**50.0**
Sales of goods and services produced by the department	27 255	12 958	47.5	26 908	98.7	24 744	29 575	61.2	15 239	51.5
Sales of scrap, waste, arms and other used current goods	120	120	100.0	–	–	357	357	0.7	0	0.0
Fines, penalties and forfeits	4 898	672	13.7	3 964	80.9	2 330	2 330	4.8	332	14.2
Interest, dividends and rent on land	22 232	7 106	32.0	19 347	87.0	13 833	13 833	28.6	8 306	60.0
Transactions in financial assets and liabilities	4 462	4 358	97.7	3 856	86.4	1 907	2 201	4.6	271	12.3
Total	**58 967**	**25 214**	**42.8**	**54 075**	**91.7**	**43 171**	**48 296**	**100.0**	**24 148**	**50.0**

Revenue trends

Mid-year revenue in 2025/26 was R25.2 million, 42.8 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 is R24.1 million, 50 per cent of the adjusted estimate of R48.3 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 decreased by R1.1 million, 4.2 per cent, mainly due to a decrease in recoveries compared to 2025/26.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**2 835**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 835**
Mining Qualifications Authority	2 835	–	(1 417)	–	–	–	–	(1 417)	1 418
Chemical Industries Education and Training Authority	–	–	1 417	–	–	–	–	1 417	1 417
Households									
Social benefits									
Current	**1 609**	**–**	**2 261**	**–**	**–**	**–**	**–**	**2 261**	**3 870**
Employee social benefits	1 609	–	1 493	–	–	–	–	1 493	3 102
Employee social benefits	–	–	466	–	–	–	–	466	466
Employee social benefits	–	–	302	–	–	–	–	302	302

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Minerals and Petroleum Regulation									
Foreign governments and international organisations									
Current	**3 399**	**–**	**2 100**	**–**	**–**	**–**	**–**	**2 100**	**5 499**
African Petroleum Producers' Organisation	3 399	–	2 100	–	–	–	–	2 100	5 499
Public corporations and private enterprises									
Private enterprises									
Subsidies on production or products									
Current	**2 378**	**–**	**(2 378)**	**–**	**–**	**–**	**–**	**(2 378)**	**–**
Various institutions: Water management solutions subsidies for marginal mines	2 378	–	(2 378)	–	–	–	–	(2 378)	–
Households									
Social benefits									
Current	**–**	**–**	**996**	**–**	**–**	**–**	**–**	**996**	**996**
Employee social benefits	–	–	720	–	–	–	–	720	720
Employee social benefits	–	–	276	–	–	–	–	276	276
Mine Health and Safety Inspectorate									
Households									
Social benefits									
Current	**–**	**–**	**1 267**	**–**	**–**	**–**	**–**	**1 267**	**1 267**
Employee social benefits	–	–	1 267	–	–	–	–	1 267	1 267
Mining and Minerals Policy Development									
Foreign governments and international organisations									
Current	**5 312**	**–**	**(2 100)**	**–**	**–**	**–**	**–**	**(2 100)**	**3 212**
African Diamond Producers Association	5 312	–	(2 100)	–	–	–	–	(2 100)	3 212

Vote 35

Science, Technology and Innovation

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**10 439 595**	**–**	**156 217**	**10 595 812**
of which:				
Current payments	722 013	–	19 900	741 913
Transfers and subsidies	9 695 812	–	62 817	9 758 629
Payments for capital assets	21 770	–	73 500	95 270
Executive authority	Minister of Science, Technology and Innovation			
Accounting officer	Director-General of Science, Technology and Innovation			
Website	www.dsti.gov.za			

Vote purpose

Realise the full potential of science and technology in social and economic development by developing human resources, research and innovation.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of technology-based enterprises given financial or non-financial support towards commercialising locally developed innovative solutions in the bioeconomy, space science, and hydrogen and energy sectors per year	Technology Innovation	A supportive and sustainable economic policy environment	45	–[1]	–
Number of technology demonstrations, prototypes, products and services developed per year	Technology Innovation		50	–[1]	–
Number of new initiatives agreed with international partners to support historically disadvantaged institutions per year	International Cooperation and Resources		10	8	–
Number of new international initiatives strengthening the national regional and continental innovation ecosystem per year	International Cooperation and Resources		13	11	–
Number of doctoral students awarded bursaries per year, as reflected in reports from the National Research Foundation and relevant entities	Research, Development and Support	Skills for the economy	1 800	2 074	–
Number of pipeline postgraduate students (BTech, honours and masters) awarded bursaries per year, as reflected in reports from the National Research Foundation and relevant entities	Research, Development and Support		3 600	4 186	–
Number of researchers awarded research grants per year through programmes managed by the National Research Foundation, as reflected in the foundation's project reports	Research, Development and Support		2 450	2 177	–

Performance (continued)

Indicator	Programme	MTDP outcome	Annual performance		
			Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of knowledge and innovation products added to the industrial development and green economy intellectual property portfolio per year through fully funded or co-funded research initiatives	Socioeconomic Innovation Partnerships	Economic transformation and equitable inclusion of women, youth and persons with disabilities for a just society	80	22	–

1. Data will be available only in the second half of 2026/27.

Progress

The department agreed on 8 new initiatives with international partners to support historically disadvantaged institutions against a target of 10 for the year, reflecting the willingness of these partners to provide support of this nature. Additionally, 11 new international initiatives strengthening the national regional and continental innovation ecosystem were implemented against an annual target of 13. This was as a result of unexpected opportunities that presented themselves, such as South Africa's unplanned chairship of the Southern African Development Community.

By mid-year, the department awarded bursaries to 2 074 doctoral students against an annual target of 1 800, and to 4 186 pipeline postgraduate students against a target of 3 600 for the year. These high achievements were the result of active grant management that involved directly following up with universities on the uptake of scholarships and encouraging them to claim the released funds. As a result of the large number of applications for research grants in the first half of 2026/27, 2 177 grants were awarded against an annual target of 2 450.

The addition of 22 knowledge and innovation products to the industrial development and green economy intellectual property portfolio against an annual target of 80 is on par with planned mid-year performance. The department expects to achieve the target in the second half of the financial year.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	461 825	6 217	93 400	–	–	–	–	99 617	561 442
Technology Innovation	1 688 231	–	(33 051)	–	–	–	–	(33 051)	1 655 180
International Cooperation and Resources	159 027	–	(1 558)	–	–	–	–	(1 558)	157 469
Research Development and Support	6 369 876	150 000	(89 216)	–	–	–	–	60 784	6 430 660
Socioeconomic Innovation Partnerships	1 760 636	–	30 425	–	–	–	–	30 425	1 791 061
Total	**10 439 595**	**156 217**	**–**	**–**	**–**	**–**	**–**	**156 217**	**10 595 812**

Adjusted estimates (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Current payments	**722 013**	**–**	**19 900**	**–**	**–**	**–**	**–**	**19 900**	**741 913**
Compensation of employees	404 427	–	–	–	–	–	–	–	404 427
Goods and services	317 586	–	19 900	–	–	–	–	19 900	337 486
Transfers and subsidies	**9 695 812**	**156 217**	**(93 400)**	**–**	**–**	**–**	**–**	**62 817**	**9 758 629**
Departmental agencies and accounts	7 668 976	–	(68 016)	–	–	–	–	(68 016)	7 600 960
Public corporations and private enterprises	1 640 622	150 000	(18 000)	–	–	–	–	132 000	1 772 622
Non-profit institutions	383 324	–	(7 384)	–	–	–	–	(7 384)	375 940
Households	2 890	6 217	–	–	–	–	–	6 217	9 107
Payments for capital assets	**21 770**	**–**	**73 500**	**–**	**–**	**–**	**–**	**73 500**	**95 270**
Buildings and other fixed structures	–	–	73 500	–	–	–	–	73 500	73 500
Machinery and equipment	21 770	–	–	–	–	–	–	–	21 770
Total	**10 439 595**	**156 217**	**–**	**–**	**–**	**–**	**–**	**156 217**	**10 595 812**

1. Other adjustments include unforeseeable and unavoidable expenditure, funds shifted within a vote following a function shift, self-financing expenditure, adjustments due to significant and unforeseeable economic and financial events, the use of funds in emergency situations, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	6 605	–	–	–	–	–	–	–	6 605
Institutional Planning and Support	179 296	–	11 000	–	–	–	–	11 000	190 296
Corporate Services	269 389	6 217	82 400	–	–	–	–	88 617	358 006
Office Accommodation	6 535	–	–	–	–	–	–	–	6 535
Total	**461 825**	**6 217**	**93 400**	**–**	**–**	**–**	**–**	**99 617**	**561 442**
Economic classification									
Current payments	**419 358**	**–**	**19 900**	**–**	**–**	**–**	**–**	**19 900**	**439 258**
Compensation of employees	180 802	–	–	–	–	–	–	–	180 802
Goods and services	238 556	–	19 900	–	–	–	–	19 900	258 456
Transfers and subsidies	**20 697**	**6 217**	**–**	**–**	**–**	**–**	**–**	**6 217**	**26 914**
Non-profit institutions	17 807	–	–	–	–	–	–	–	17 807
Households	2 890	6 217	–	–	–	–	–	6 217	9 107
Payments for capital assets	**21 770**	**–**	**73 500**	**–**	**–**	**–**	**–**	**73 500**	**95 270**
Buildings and other fixed structures	–	–	73 500	–	–	–	–	73 500	73 500
Machinery and equipment	21 770	–	–	–	–	–	–	–	21 770
Total	**461 825**	**6 217**	**93 400**	**–**	**–**	**–**	**–**	**99 617**	**561 442**

Programme 2: Technology Innovation

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Space Science	223 368	–	(1 000)	–	–	–	–	(1 000)	222 368
Hydrogen and Energy	188 181	–	(7 000)	–	–	–	–	(7 000)	181 181
Bio-innovation	208 156	–	(2 755)	–	–	–	–	(2 755)	205 401
Innovation Priorities and Instruments	1 002 366	–	(22 296)	–	–	–	–	(22 296)	980 070
National Intellectual Property Management Office	60 579	–	–	–	–	–	–	–	60 579
Office of the Deputy Director-General: Technology Innovation	5 581	–	–	–	–	–	–	–	5 581
Total	**1 688 231**	**–**	**(33 051)**	**–**	**–**	**–**	**–**	**(33 051)**	**1 655 180**
Economic classification									
Current payments	**86 151**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**86 151**
Compensation of employees	61 424	–	–	–	–	–	–	–	61 424
Goods and services	24 727	–	–	–	–	–	–	–	24 727
Transfers and subsidies	**1 602 080**	**–**	**(33 051)**	**–**	**–**	**–**	**–**	**(33 051)**	**1 569 029**
Departmental agencies and accounts	1 167 312	–	(27 046)	–	–	–	–	(27 046)	1 140 266
Public corporations and private enterprises	136 118	–	–	–	–	–	–	–	136 118
Non-profit institutions	298 650	–	(6 005)	–	–	–	–	(6 005)	292 645
Total	**1 688 231**	**–**	**(33 051)**	**–**	**–**	**–**	**–**	**(33 051)**	**1 655 180**

Programme 3: International Cooperation and Resources

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Multilateral Cooperation and Africa	37 589	–	(252)	–	–	–	–	(252)	37 337
International Resources	77 720	–	(1 127)	–	–	–	–	(1 127)	76 593
Overseas Bilateral Cooperation	37 811	–	(179)	–	–	–	–	(179)	37 632
Office of the Deputy Director-General: International Cooperation and Resources	5 907	–	–	–	–	–	–	–	5 907
Total	**159 027**	**–**	**(1 558)**	**–**	**–**	**–**	**–**	**(1 558)**	**157 469**
Economic classification									
Current payments	**83 487**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**83 487**
Compensation of employees	63 297	–	–	–	–	–	–	–	63 297
Goods and services	20 190	–	–	–	–	–	–	–	20 190
Transfers and subsidies	**75 540**	**–**	**(1 558)**	**–**	**–**	**–**	**–**	**(1 558)**	**73 982**
Departmental agencies and accounts	8 673	–	(179)	–	–	–	–	(179)	8 494
Non-profit institutions	66 867	–	(1 379)	–	–	–	–	(1 379)	65 488
Total	**159 027**	**–**	**(1 558)**	**–**	**–**	**–**	**–**	**(1 558)**	**157 469**

Programme 4: Research Development and Support

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Human Capital and Science Promotions	2 766 831	–	(37 000)	–	–	–	–	(37 000)	2 729 831
Science Missions	267 518	–	(16 000)	–	–	–	–	(16 000)	251 518
Basic Science and Infrastructure	1 295 729	150 000	(36 216)	–	–	–	–	113 784	1 409 513
Astronomy	2 035 118	–	–	–	–	–	–	–	2 035 118
Office of the Deputy Director-General: Research, Development and Support	4 680	–	–	–	–	–	–	–	4 680
Total	**6 369 876**	**150 000**	**(89 216)**	**–**	**–**	**–**	**–**	**60 784**	**6 430 660**
Economic classification									
Current payments	**63 716**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**63 716**
Compensation of employees	46 195	–	–	–	–	–	–	–	46 195
Goods and services	17 521	–	–	–	–	–	–	–	17 521
Transfers and subsidies	**6 306 160**	**150 000**	**(89 216)**	**–**	**–**	**–**	**–**	**60 784**	**6 366 944**
Departmental agencies and accounts	5 964 961	–	(71 216)	–	–	–	–	(71 216)	5 893 745
Public corporations and private enterprises	341 199	150 000	(18 000)	–	–	–	–	132 000	473 199
Total	**6 369 876**	**150 000**	**(89 216)**	**–**	**–**	**–**	**–**	**60 784**	**6 430 660**

Programme 5: Socioeconomic Innovation Partnerships

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Sector Innovation and Green Economy	1 088 745	–	–	–	–	–	–	–	1 088 745
Innovation for Inclusive Development	393 643	–	55 317	–	–	–	–	55 317	448 960
Science and Technology Investment	32 786	–	–	–	–	–	–	–	32 786
Technology Localisation, Beneficiation and Advanced Manufacturing	241 468	–	(24 892)	–	–	–	–	(24 892)	216 576
Office of the Deputy Director-General: Socioeconomic Innovation Partnership	3 994	–	–	–	–	–	–	–	3 994
Total	**1 760 636**	**–**	**30 425**	**–**	**–**	**–**	**–**	**30 425**	**1 791 061**
Economic classification									
Current payments	**69 301**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**69 301**
Compensation of employees	52 709	–	–	–	–	–	–	–	52 709
Goods and services	16 592	–	–	–	–	–	–	–	16 592
Transfers and subsidies	**1 691 335**	**–**	**30 425**	**–**	**–**	**–**	**–**	**30 425**	**1 721 760**
Departmental agencies and accounts	528 030	–	30 425	–	–	–	–	30 425	558 455
Public corporations and private enterprises	1 163 305	–	–	–	–	–	–	–	1 163 305
Total	**1 760 636**	**–**	**30 425**	**–**	**–**	**–**	**–**	**30 425**	**1 791 061**

Details of adjustments to the 2026 ENE

Funds shifted between votes – R156.217 million

Programme 1: Administration

R6.217 million is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes.

Programme 4: Research, Development and Support

R150 million is transferred from National Treasury to enable the Council for Scientific and Industrial Research to strengthen The Presidency's digital services unit and provide the specialist capacity, governance and technical support required to develop, implement and operationalise the MyMzansi platform and associated digital public infrastructure.

Virements and shifts within the vote

Programmes

1. Administration
2. Technology Innovation
3. International Cooperation and Resources
4. Research, Development and Support
5. Socioeconomic Innovation Partnerships

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 2		**(33 051)**	**Programme 1**		**33 051**
Departmental agencies and accounts	Non-profit institutions[1]	(27 046)	Payment for capital assets	Building upgrades and renovations[1]	27 046
Transfers and subsidies	Non-profit institutions[1]	(6 005)		Building upgrades and renovations[1]	6 005
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**2%**			
Programme 3		**(1 558)**	**Programme 1**		**1 558**
Departmental agencies and accounts	National Research Foundation[1]	(179)	Payment for capital assets	Building upgrades and renovations[1]	179
Transfers and subsidies	Non-profit institutions[1]	(1 379)		Building upgrades and renovations[1]	1 379
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**1%**			
Programme 4		**(89 216)**	**Programme 1**		**58 791**
Transfers and subsidies	Departmental agencies[1]	(38 891)	Payment for capital assets	Building upgrades and renovations[1]	38 891
Transfers and subsidies	Departmental agencies[1]	(11 000)	Goods and services	Agency and support/outsourced services (operating payments)[1]	11 000
Transfers and subsidies	Non-business entities[1]	(8 900)		Human Sciences Research Council[1]	8 900
			Programme 5		**30 425**
Transfers and subsidies	Public corporations and private enterprises[1]	(12 425)	Departmental agencies and accounts	Human Sciences Research Council[1]	12 425
Transfers and subsidies	Public corporations and private enterprises[1]	(18 000)		Human Sciences Research Council[1]	18 000
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**1.4%**			
Programme 5		**(34 892)**	**Programme 5**		**34 892**
Transfers and subsidies	Non-business entities[1]	(34 892)	Departmental agencies and accounts	Human Sciences Research Council[1]	34 892
Shifts within the programme as a percentage of the programme budget		2%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(158 717)**			**158 717**

1. National Treasury approval has been obtained.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	445 346	235 192	52.8	446 650	100.3	561 442	5.3	245 845	43.8
Technology Innovation	1 940 116	576 910	29.7	1 919 053	98.9	1 655 180	15.6	772 739	46.7
International Cooperation and Resources	152 787	68 538	44.9	152 887	100.1	157 469	1.5	49 384	31.4
Research Development and Support	5 149 860	3 521 272	68.4	5 149 211	100.0	6 430 660	60.7	3 594 250	55.9
Socioeconomic Innovation Partnerships	1 709 636	922 198	53.9	1 705 057	99.7	1 791 061	16.9	867 494	48.4
Total	**9 397 745**	**5 324 110**	**56.7**	**9 372 858**	**99.7**	**10 595 812**	**100.0**	**5 529 712**	**52.2**
Economic classification									–
Current payments	**695 466**	**361 886**	**52.0**	**685 758**	**98.6**	**741 913**	**7.0**	**354 554**	**47.8**
Compensation of employees	386 677	194 045	50.2	384 951	99.6	404 427	3.8	193 631	47.9
Goods and services	308 789	167 840	54.4	300 807	97.4	337 486	3.2	160 923	47.7
Transfers and subsidies	**8 681 464**	**4 952 208**	**57.0**	**8 664 438**	**99.8**	**9 758 629**	**92.1**	**5 161 256**	**52.9**
Departmental agencies and accounts	6 738 596	3 585 196	53.2	5 767 956	85.6	7 600 960	71.7	3 716 317	48.9
Higher education institutions	–	97 072	–	400 665	–	–	–	140 553	–
Public corporations and private enterprises	1 569 974	1 021 111	65.0	2 199 069	140.1	1 772 622	16.7	1 128 715	63.7
Non-profit institutions	372 894	248 029	66.5	294 682	79.0	375 940	3.5	173 486	46.1
Households	–	800	–	2 065	–	9 107	0.1	2 185	24.0
Payments for capital assets	**20 815**	**10 017**	**48.1**	**22 574**	**108.5**	**95 270**	**0.9**	**13 902**	**14.6**
Buildings and other fixed structures	–	–	–	–	–	73 500	0.7	–	–
Machinery and equipment	20 815	10 017	48.1	22 574	108.5	21 770	0.2	13 902	63.9
Payments for financial assets	**–**	**–**	**–**	**88**	**–**	**–**	**–**	**–**	**–**
Total	**9 397 745**	**5 324 110**	**56.7**	**9 372 858**	**99.7**	**10 595 812**	**100.0**	**5 529 712**	**52.2**

Expenditure trends

Total expenditure in 2025/26 was R9.4 billion, 99.7 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R5.3 billion, 56.7 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R5.5 billion, 52.2 per cent of the adjusted appropriation of R10.6 billion for the year. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R205.6 million, 3.9 per cent. This was mainly due to the prompt payment of transfers and subsidies, including two payments of the parliamentary grant to the Human Sciences Research Council to address financial pressures.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**883**	**92**	**10.4**	**3 357**	**380.2**	**833**	**4 706**	**100.0**	**4 688**	**99.6**
Sales of goods and services produced by the department	60	41	68.3	90	150.0	60	60	1.3	45	75.0
Sales of scrap, waste, arms and other used current goods	–	–	–	–	–	3	3	0.1	–	–
Interest, dividends and rent on land	45	20	44.4	232	515.6	20	36	0.8	36	100.0
Transactions in financial assets and liabilities	778	31	4.0	3 035	390.1	750	4 607	97.9	4 607	100.0
Total	**883**	**92**	**10.4**	**3 357**	**380.2**	**833**	**4 706**	**100.0**	**4 688**	**99.6**

Revenue trends

Mid-year revenue in 2025/26 was R92 000, 10.4 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R4.7 million, 99.6 per cent of the adjusted estimate of R4.7 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R4.6 million, 4 995.7 per cent. This was mainly due to the reimbursement of unspent funds from entities and institutions for projects that had been completed.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**2 890**	**6 217**	**–**	**–**	**–**	**–**	**–**	**6 217**	**9 107**
Early retirement and voluntary exit programmes	2 890	6 217	–	–	–	–	–	6 217	9 107
Technology Innovation									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**493 139**	**–**	**(27 046)**	**–**	**–**	**–**	**–**	**(27 046)**	**466 093**
Various institutions: Energy grand challenge research	14 427	–	(1 750)	–	–	–	–	(1 750)	12 677
Various institutions: Innovation projects research	395 256	–	(22 296)	–	–	–	–	(22 296)	372 960
Various institutions: Space science research: Economic competitiveness and support package	26 176	–	(1 000)	–	–	–	–	(1 000)	25 176
National Research Foundation: Research and development in indigenous knowledge systems	57 280	–	(2 000)	–	–	–	–	(2 000)	55 280

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Non-profit institutions									
Current	**110 835**	**–**	**(3 505)**	**–**	**–**	**–**	**–**	**(3 505)**	**107 330**
Various institutions: Biofuels research	10 645	–	(1 000)	–	–	–	–	(1 000)	9 645
Various institutions: Implementation of the biotechnology strategy	50 597	–	(755)	–	–	–	–	(755)	49 842
Various institutions: Hydrogen strategy research	49 593	–	(1 750)	–	–	–	–	(1 750)	47 843
Capital	**99 431**	**–**	**(2 500)**	**–**	**–**	**–**	**–**	**(2 500)**	**96 931**
Various institutions: Hydrogen strategy (capital)	99 431	–	(2 500)	–	–	–	–	(2 500)	96 931
International Cooperation and Resources									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**8 673**	**–**	**(179)**	**–**	**–**	**–**	**–**	**(179)**	**8 494**
National Research Foundation: Bilateral cooperation for global science development	8 673	–	(179)	–	–	–	–	(179)	8 494
Non-profit institutions									
Current	**66 867**	**–**	**(1 379)**	**–**	**–**	**–**	**–**	**(1 379)**	**65 488**
Various institutions: Global science: International multilateral agreements	54 627	–	(1 127)	–	–	–	–	(1 127)	53 500
Various institutions: Global science: African multilateral agreements	12 240	–	(252)	–	–	–	–	(252)	11 988
Research Development and Support									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**1 308 683**	**–**	**(53 000)**	**–**	**–**	**–**	**–**	**(53 000)**	**1 255 683**
National Research Foundation: Human resources development for science and engineering	953 644	–	(12 000)	–	–	–	–	(12 000)	941 644
Various institutions: Science awareness, research and initiatives to encourage youth participation in science	104 737	–	(25 000)	–	–	–	–	(25 000)	79 737
Various institutions: Strategic science platforms for research and development	250 302	–	(16 000)	–	–	–	–	(16 000)	234 302
Capital	**917 420**	**–**	**(18 216)**	**–**	**–**	**–**	**–**	**(18 216)**	**899 204**
Various institutions: Infrastructure projects for research and development	917 420	–	(18 216)	–	–	–	–	(18 216)	899 204

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Shifts between votes	Virements and shifts	Rollovers	Expenditure announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Public corporations and private enterprises									
Public corporations									
Other transfers									
Capital	**329 124**	**150 000**	**(18 000)**	**–**	**–**	**–**	**–**	**132 000**	**461 124**
Council for Scientific and Industrial Research: Cyberinfrastructure research and development	329 124	150 000	(18 000)	–	–	–	–	132 000	461 124
Socioeconomic Innovation Partnerships									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**457 631**	**–**	**30 425**	**–**	**–**	**–**	**–**	**30 425**	**488 056**
Various institutions: Innovative research and development	53 496	–	(10 000)	–	–	–	–	(10 000)	43 496
Human Sciences Research Council	325 686	–	65 317	–	–	–	–	65 317	391 003
Various institutions: Local manufacturing capacity research and technical support	78 449	–	(24 892)	–	–	–	–	(24 892)	53 557

Vote 36

Small Business Development

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**3 036 485**	**(73 420)**	**73 897**	**3 036 962**
of which:				
Current payments	874 306	(73 420)	–	800 886
Transfers and subsidies	2 154 394	–	73 278	2 227 672
Payments for capital assets	7 785	–	619	8 404
Executive authority	Minister of Small Business Development			
Accounting officer	Director-General of Small Business Development			
Website	www.dsbd.gov.za			

Vote purpose

Lead and coordinate an integrated approach to the promotion and development of entrepreneurship among small, medium and micro enterprises and cooperatives, and ensure an enabling legislative and policy environment to support their growth and sustainability.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of SMMEs exposed to global market opportunities per year	Integrated Cooperatives and Micro Enterprise Development	Increased investment, trade and tourism	200	93	–
Number of business infrastructure facilities (including products, markets and SMME hubs) for SMMEs refurbished or built per year	Integrated Cooperatives and Micro Enterprise Development		10	0	–
Number of informal businesses supported through the informal micro enterprise development programme per year	Integrated Cooperatives and Micro Enterprise Development		3 000	665	–
Number of SMMEs and cooperatives supported through the business infrastructure support programme with equipment, tools, machinery, technology and energy support per year	Integrated Cooperatives and Micro Enterprise Development		50	18	–
Value of assistance provided to township and rural SMMEs through the asset assist support programme	Enterprise Development, Innovation and Entrepreneurship		R215m	0	R211.6m[1]

1.Target revised to align with the department's revised 2025/26 annual performance plan.

Progress

By mid-year, the department supported 665 informal businesses through the informal micro enterprise development programme against the targeted 3 000 for the year. The underachievement was due to delays in completing a review of the programme. After the review is completed, implementation is expected to

improve in the second half of the year. No business infrastructure projects had been refurbished or built by mid-year against an annual target of 10, as implementation is scheduled for the second half of 2026/27.

In the first half of the year, 18 SMMEs and cooperatives received equipment, tools, machinery, technology and energy support through the business infrastructure support programme against an annual target of 50. The department expects to achieve the target by year-end. No assistance was recorded under the asset assist support programme by mid-year, as the supporting documentation required to reconcile a R211.6 million prepayment for activities undertaken in 2025/26 had not yet been finalised. The annual target has accordingly been revised to align with the value of the prepayment.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	217 091	–	–	1 336	–	477	–	1 813	218 904
Sector Policy and Research	83 619	–	–	(4 054)	–	–	–	(4 054)	79 565
Integrated Cooperatives and Micro Enterprise Development	532 220	–	–	992	–	–	–	992	533 212
Enterprise Development, Innovation and Entrepreneurship	2 203 555	–	–	1 726	–	–	–	1 726	2 205 281
Total	**3 036 485**	**–**	**–**	**–**	**–**	**477**	**–**	**477**	**3 036 962**
Economic classification									
Current payments	**874 306**	**–**	**–**	**(73 897)**	**–**	**477**	**–**	**(73 420)**	**800 886**
Compensation of employees	277 074	–	–	(259)	–	477	–	218	277 292
Goods and services	597 232	–	–	(73 638)	–	–	–	(73 638)	523 594
Transfers and subsidies	**2 154 394**	**–**	**–**	**73 278**	**–**	**–**	**–**	**73 278**	**2 227 672**
Departmental agencies and accounts	1 000	–	–	1 200	–	–	–	1 200	2 200
Public corporations and private enterprises	2 151 603	–	–	64 376	–	–	–	64 376	2 215 979
Non-profit institutions	1 000	–	–	7 424	–	–	–	7 424	8 424
Households	791	–	–	278	–	–	–	278	1 069
Payments for capital assets	**7 785**	**–**	**–**	**619**	**–**	**–**	**–**	**619**	**8 404**
Machinery and equipment	7 785	–	–	511	–	–	–	511	8 296
Software and other intangible assets	–	–	–	108	–	–	–	108	108
Total	**3 036 485**	**–**	**–**	**–**	**–**	**477**	**–**	**477**	**3 036 962**

1. Other adjustments include self-financing expenditure, funds shifted within a vote following a function shift, the use of funds in emergency situations, declared unspent funds, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	37 422	–	–	(411)	–	–	–	(411)	37 011
Departmental Management	28 779	–	–	2 212	–	–	–	2 212	30 991
Corporate Management Services	117 195	–	–	1 415	–	477	–	1 892	119 087
Financial Management	33 695	–	–	(1 880)	–	–	–	(1 880)	31 815
Total	**217 091**	**–**	**–**	**1 336**	**–**	**477**	**–**	**1 813**	**218 904**
Economic classification									
Current payments	**209 320**	**–**	**–**	**1 251**	**–**	**477**	**–**	**1 728**	**211 048**
Compensation of employees	118 130	–	–	1 691	–	477	–	2 168	120 298
Goods and services	91 190	–	–	(440)	–	–	–	(440)	90 750
Transfers and subsidies	**791**	**–**	**–**	**(368)**	**–**	**–**	**–**	**(368)**	**423**
Households	791	–	–	(368)	–	–	–	(368)	423
Payments for capital assets	**6 980**	**–**	**–**	**453**	**–**	**–**	**–**	**453**	**7 433**
Machinery and equipment	6 980	–	–	345	–	–	–	345	7 325
Software and other intangible assets	–	–	–	108	–	–	–	108	108
Total	**217 091**	**–**	**–**	**1 336**	**–**	**477**	**–**	**1 813**	**218 904**

Programme 2: Sector Policy and Research

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Business Intelligence and Sector-Wide Monitoring and Evaluation	35 065	–	–	(8 673)	–	–	–	(8 673)	26 392
Intergovernmental Relations and Business Efficiency	22 002	–	–	10 126	–	–	–	10 126	32 128
Sector Specific Support	26 552	–	–	(5 507)	–	–	–	(5 507)	21 045
Total	**83 619**	**–**	**–**	**(4 054)**	**–**	**–**	**–**	**(4 054)**	**79 565**
Economic classification									
Current payments	**83 406**	**–**	**–**	**(4 238)**	**–**	**–**	**–**	**(4 238)**	**79 168**
Compensation of employees	49 636	–	–	(4 075)	–	–	–	(4 075)	45 561
Goods and services	33 770	–	–	(163)	–	–	–	(163)	33 607
Transfers and subsidies	**–**	**–**	**–**	**43**	**–**	**–**	**–**	**43**	**43**
Households	–	–	–	43	–	–	–	43	43
Payments for capital assets	**213**	**–**	**–**	**141**	**–**	**–**	**–**	**141**	**354**
Machinery and equipment	213	–	–	141	–	–	–	141	354
Total	**83 619**	**–**	**–**	**(4 054)**	**–**	**–**	**–**	**(4 054)**	**79 565**

Programme 3: Integrated Cooperatives and Micro Enterprise Development

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Integrated Cooperatives and Micro Enterprise Development	326 592	–	–	903	–	–	–	903	327 495
Economic Transformation Initiatives	139 892	–	–	4 284	–	–	–	4 284	144 176
Value Chain and Market Access Support	65 736	–	–	(4 195)	–	–	–	(4 195)	61 541
Total	**532 220**	**–**	**–**	**992**	**–**	**–**	**–**	**992**	**533 212**
Economic classification									
Current payments	**289 813**	**–**	**–**	**(72 020)**	**–**	**–**	**–**	**(72 020)**	**217 793**
Compensation of employees	53 563	–	–	992	–	–	–	992	54 555
Goods and services	236 250	–	–	(73 012)	–	–	–	(73 012)	163 238
Transfers and subsidies	**242 117**	**–**	**–**	**73 006**	**–**	**–**	**–**	**73 006**	**315 123**
Public corporations and private enterprises	242 117	–	–	73 000	–	–	–	73 000	315 117
Households	–	–	–	6	–	–	–	6	6
Payments for capital assets	**290**	**–**	**–**	**6**	**–**	**–**	**–**	**6**	**296**
Machinery and equipment	290	–	–	6	–	–	–	6	296
Total	**532 220**	**–**	**–**	**992**	**–**	**–**	**–**	**992**	**533 212**

Programme 4: Enterprise Development, Innovation and Entrepreneurship

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Enterprise Development, Innovation and Entrepreneurship	20 425	–	–	902	–	–	–	902	21 327
Entrepreneurship and Enterprise Development	1 198 645	–	–	811	–	–	–	811	1 199 456
Funding Support and Coordination	984 485	–	–	13	–	–	–	13	984 498
Total	**2 203 555**	**–**	**–**	**1 726**	**–**	**–**	**–**	**1 726**	**2 205 281**

Programme 4: Enterprise Development, Innovation and Entrepreneurship (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Economic classification									
Current payments	**291 767**	**–**	**–**	**1 110**	**–**	**–**	**–**	**1 110**	**292 877**
Compensation of employees	55 745	–	–	1 133	–	–	–	1 133	56 878
Goods and services	236 022	–	–	(23)	–	–	–	(23)	235 999
Transfers and subsidies	**1 911 486**	**–**	**–**	**597**	**–**	**–**	**–**	**597**	**1 912 083**
Departmental agencies and accounts	1 000	–	–	1 200	–	–	–	1 200	2 200
Public corporations and private enterprises	1 909 486	–	–	(8 624)	–	–	–	(8 624)	1 900 862
Non-profit institutions	1 000	–	–	7 424	–	–	–	7 424	8 424
Households	–	–	–	597	–	–	–	597	597
Payments for capital assets	**302**	**–**	**–**	**19**	**–**	**–**	**–**	**19**	**321**
Machinery and equipment	302	–	–	19	–	–	–	19	321
Total	**2 203 555**	**–**	**–**	**1 726**	**–**	**–**	**–**	**1 726**	**2 205 281**

Details of adjustments to the 2026 ENE

Virements and shifts within the vote

Programmes

1. Administration
2. Sector Policy and Research
3. Integrated Cooperatives and Micro Enterprise Development
4. Enterprise Development, Innovation and Entrepreneurship

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(1 469)**	**Programme 1**		**984**
Goods and services	Travel and subsistence	(7)	Households	Employee social benefits	7
	Audit fees, fleet services	(453)	Machinery and equipment	Departmental vehicle	453
Machinery and equipment	Finance leases	(108)	Software and other intangible assets	External software development	108
Compensation of employees	Salaries and wages, social contributions	(110)	Households	Employee social benefits	110
Households	Employee social benefits	(306)		Employee social benefits	306
			Programme 4		**485**
	Employee social benefits	(485)	Households	Employee social benefits	485
Shifts within the programme as a percentage of the programme budget		0.5%			
Virements to other programmes as a percentage of the programme budget		**0.2%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 2		**(4 238)**	**Programme 1**		**20**
Goods and services	Venues and facilities	(20)	Goods and services	Training and development	20
			Programme 2		**143**
	Agency and support/ outsourced services	(72)	Machinery and equipment	Finance leases	72
	Travel and subsistence	(69)		Finance leases	69
	Travel and subsistence	(2)	Households	Employee social benefits	2
			Programme 1		**1 801**
Compensation of employees	Salaries and wages	(1 801)	Compensation of employees	Salaries and wages	1 801
			Programme 2		**41**
	Salaries and wages	(41)	Households	Employee social benefits	41
			Programme 3		**992**
	Salaries and wages, social contributions	(992)	Compensation of employees	Salaries and wages, social contributions	992
			Programme 4		**1 241**
	Salaries and wages	(1 241)	Compensation of employees	Salaries and wages	1 241
Shifts within the programme as a percentage of the programme budget		0.2%			
Virements to other programmes as a percentage of the programme budget		**4.8%**			
Programme 3		**(73 012)**	**Programme 3**		**73 012**
Goods and services	Administrative fees	(6)	Machinery and equipment	Finance leases	6
	Travel and subsistence	(6)	Households	Employee social benefits	6
	Reclassification of the business infrastructure support programme[1]	(73 000)	Public corporations and private enterprises	Reclassification of the business infrastructure support programme[1]	73 000
Shifts within the programme as a percentage of the programme budget		13.7%			
Virements to other programmes as a percentage of the programme budget		**0%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification			**Programme by economic classification**		
Programme 4		**(8 755)**	**Programme 4**		**8 755**
Goods and services	Communication	(19)	Machinery and equipment	Finance leases	19
	Travel and subsistence	(4)	Households	Employee social benefits	4
Compensation of employees	Social contributions	(108)	Households	Employee social benefits	108
Public corporations and private enterprises	Reclassification of the craft customised sector programme[1]	(1 200)	Departmental agencies and accounts	Reclassification of the craft customised sector programme[1]	1 200
	Reclassification of the craft customised sector programme [1]	(7 424)	Non-profit institutions	Reclassification of the craft customised sector programme[1]	7 424
Shifts within the programme as a percentage of the programme budget		0.4%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(87 474)**			**87 474**

1. National Treasury approval has been obtained.

Funds shifted between votes – R477 000

R477 000 is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	203 193	92 880	46	188 380	93	218 427	7.2	95 799	44
Sector Policy and Research	67 245	19 764	29	53 388	79	79 565	2.6	24 459	30.7
Integrated Cooperatives and Micro Enterprise Development	482 701	94 324	20	444 448	92	533 212	17.6	87 334	16.4
Enterprise Development, Innovation and Entrepreneurship	2 164 983	1 131 472	52	1 929 726	89	2 205 281	72.6	930 025	42.2
Total	**2 918 122**	**1 338 440**	**46**	**2 615 942**	**90**	**3 036 485**	**100.0**	**1 137 616**	**37.5**

Expenditure outcome for 2025/26 and actual expenditure for 2026/27 (continued)

Economic classification	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Current payments	**829 360**	**201 553**	**24**	**550 377**	**66**	**800 409**	**26.4**	**195 463**	**24.4**
Compensation of employees	263 540	125 713	48	248 122	94	276 815	9.1	129 870	46.9
Goods and services	565 820	75 840	13	302 255	53	523 594	17.2	65 593	12.5
Transfers and subsidies	**2 080 258**	**1 132 697**	**54**	**2 059 080**	**99**	**2 227 672**	**73.4**	**938 206**	**42.1**
Departmental agencies and accounts	1 440	432	30	1 365	95	2 200	0.1	660	30.0
Public corporations and private enterprises	2 068 925	1 123 999	54	2 046 687	99	2 215 979	73.0	930 338	42.0
Non-profit institutions	8 471	6 812	80	9 071	107	8 424	0.3	6 097	72.4
Households	1 422	1 454	102	1 957	138	1 069	0.0	1 111	103.9
Payments for capital assets	**8 504**	**4 190**	**49**	**6 465**	**76**	**8 404**	**0.3**	**3 948**	**47.0**
Machinery and equipment	8 473	4 159	49	6 434	76	8 296	0.3	3 935	47.4
Software and other intangible assets	31	31	100	31	100	108	0.0	13	12.1
Payments for financial assets	**–**	**–**	**–**	**20**	**–**	**–**	**–**	**–**	**–**
Total	**2 918 122**	**1 338 440**	**46**	**2 615 942**	**90**	**3 036 485**	**100.0**	**1 137 616**	**37.5**

Expenditure trends

Total expenditure in 2025/26 was R2.6 billion, 90 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R1.3 billion, 46 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R1.1 billion, 37.5 per cent of the adjusted appropriation of R3 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 decreased by R201 million, 15 per cent. This was mainly due to early payments for the asset assist programme, as well as delays in reviewing the business infrastructure support and informal micro enterprise development programmes.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**326**	**258**	**79.1**	**764**	**234.4**	**80**	**80**	**100.0**	**28**	**34.4**
Sales of goods and services produced by the department	78	33	42.3	61	78.2	73	73	91.3	27	36.8
Interest, dividends and rent on land	127	107	84.3	108	85.0	7	7	8.8	1	9.0
Sales of capital assets	–	–	–	400	–	–	–	–	–	–
Transactions in financial assets and liabilities	121	118	97.5	195	161.2	–	–	–	–	–
Total	**326**	**258**	**79.1**	**764**	**234.4**	**80**	**80**	**100.0**	**28**	**34.4**

Revenue trends

Mid-year revenue in 2025/26 was R258 000, 79.1 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R28 000, 34.4 per cent of the adjusted estimate of R80 000. Compared with the first half of 2025/26, revenue over the same period in 2026/27 decreased by R230 000, 89.1 per cent. This was mainly due to a decrease in interest income and departmental debt.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**–**	**–**	**414**	**–**	**–**	**–**	**–**	**414**	**414**
Employee social benefits	–	–	414	–	–	–	–	414	414
Capital	**791**	**–**	**(791)**	**–**	**–**	**–**	**–**	**(791)**	**–**
Early retirement and voluntary exit programmes	791	–	(791)	–	–	–	–	(791)	–
Households									
Other transfers to households									
Current	**–**	**–**	**9**	**–**	**–**	**–**	**–**	**9**	**9**
Households	–	–	2	–	–	–	–	2	2
Households	–	–	5	–	–	–	–	5	5
Households	–	–	2	–	–	–	–	2	2
Sector Policy and Research									
Households									
Social benefits									
Current	**–**	**–**	**38**	**–**	**–**	**–**	**–**	**38**	**38**
Employee social benefits	–	–	38	–	–	–	–	38	38
Households									
Other transfers to households									
Current	**–**	**–**	**5**	**–**	**–**	**–**	**–**	**5**	**5**
Employee social benefits	–	–	3	–	–	–	–	3	3
Households	–	–	2	–	–	–	–	2	2
Integrated Cooperatives and Micro Enterprise Development									
Public corporations and private enterprises									
Private enterprises									
Other transfers									
Capital	**178 610**	**–**	**73 000**	**–**	**–**	**–**	**–**	**73 000**	**251 610**
Various institutions: Business infrastructure support programme	178 610	–	73 000	–	–	–	–	73 000	251 610
Households									
Other transfers to households									
Current	**–**	**–**	**6**	**–**	**–**	**–**	**–**	**6**	**6**
Households	–	–	4	–	–	–	–	4	4
Households	–	–	2	–	–	–	–	2	2

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Enterprise Development, Innovation and Entrepreneurship									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**1 000**	**–**	**1 200**	**–**	**–**	**–**	**–**	**1 200**	**2 200**
Various institutions: Craft customised sector programme	1 000	–	1 200	–	–	–	–	1 200	2 200
Public corporations and private enterprises									
Public corporations									
Other transfers									
Current	**10 867**	**–**	**(8 624)**	**–**	**–**	**–**	**–**	**(8 624)**	**2 243**
Various institutions: Craft customised sector programme	10 867	–	(8 624)	–	–	–	–	(8 624)	2 243
Non-profit institutions									
Current	**1 000**	**–**	**7 424**	**–**	**–**	**–**	**–**	**7 424**	**8 424**
Various institutions: Craft customised sector programme	1 000	–	7 424	–	–	–	–	7 424	8 424
Households									
Social benefits									
Current	**–**	**–**	**593**	**–**	**–**	**–**	**–**	**593**	**593**
Employee social benefits	–	–	582	–	–	–	–	582	582
Employee social benefits	–	–	8	–	–	–	–	8	8
Employee social benefits	–	–	3	–	–	–	–	3	3
Households									
Other transfers to households									
Current	**–**	**–**	**4**	**–**	**–**	**–**	**–**	**4**	**4**
Employee social benefits	–	–	4	–	–	–	–	4	4

Vote 37

Sport, Arts and Culture

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**6 617 256**	**(104 325)**	**104 325**	**6 617 256**
of which:				
Current payments	1 225 128	(104 325)	–	1 120 803
Transfers and subsidies	5 289 474	–	63 291	5 352 765
Payments for capital assets	102 654	–	41 034	143 688
Payments for financial assets	–	–	–	–
Direct charge against the National Revenue Fund	**–**	**–**	**–**	**–**
Executive authority	Minister of Sport, Arts and Culture			
Accounting officer	Director-General of Sports, Arts and Culture			
Website	www.dsac.gov.za			

Vote purpose

Provide an enabling environment for the sport, arts and culture sector by developing, transforming, preserving, protecting and promoting sport, arts and culture at all levels of participation to foster an active, winning, creative and socially cohesive nation.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)[1]	Changed target for 2026/27
Number of hubs, clubs or schools provided with equipment and/or attire per year to enable participation in sport and/or recreation per year	Recreation Development and Sport Promotion	Social cohesion and nation building	3 500	1 710	–
Percentage of compliant sport and recreation bodies supported per year	Recreation Development and Sport Promotion		100%	0	–
Number of multiyear human language technology projects supported per year	Arts and Culture Promotion and Development		4	0	–
Number of university students supported to study languages per year	Arts and Culture Promotion and Development		140	0	–
Number of projects supported to enable local and international market access per year	Arts and Culture Promotion and Development		34	1	16[2]
Number of libraries financially supported per year	Heritage Promotion and Preservation		18	0	–
Number of heritage bursaries awarded to students per year	Heritage Promotion and Preservation		45	0	–

1. Mid-year achievements are unaudited.

2. Target revised to align with the department's 2026/27 annual performance plan, which was finalised after the publication of the 2026 ENE.

Progress

The targets for the percentage of compliant sport and recreation bodies supported, the number of university students supported to study languages, the number of libraries financially supported and the number of

heritage bursaries awarded are measured on an annual basis. The department expects to meet these targets by the end of 2026/27. Similarly, the department expects to meet the revised annual target for the number of projects supported to enable local and international market access as the remaining projects are scheduled for the third and fourth quarters.

Although the department did not support any multiyear human language technology projects in the first half of the financial year as they were only partially implemented, it expects to meet the target by year-end.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	555 849	–	4 197	–	–	–	–	4 197	560 046
Recreation Development and Sport Promotion	1 340 567	–	(13 344)	–	–	–	–	(13 344)	1 327 223
Arts and Culture Promotion and Development	1 809 179	–	9 301	–	–	–	–	9 301	1 818 480
Heritage Promotion and Preservation	2 911 661	–	(154)	–	–	–	–	(154)	2 911 507
Total	**6 617 256**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**6 617 256**
Economic classification									
Current payments	**1 225 128**	**–**	**(104 325)**	**–**	**–**	**–**	**–**	**(104 325)**	**1 120 803**
Compensation of employees	454 613	–	–	–	–	–	–	–	454 613
Goods and services	770 515	–	(104 325)	–	–	–	–	(104 325)	666 190
Transfers and subsidies	**5 289 474**	**–**	**63 291**	**–**	**–**	**–**	**–**	**63 291**	**5 352 765**
Provinces and municipalities	2 371 215	–	–	–	–	–	–	–	2 371 215
Departmental agencies and accounts	2 330 607	–	(20 405)	–	–	–	–	(20 405)	2 310 202
Higher education institutions	10 256	–	(5 238)	–	–	–	–	(5 238)	5 018
Foreign governments and international organisations	7 250	–	83 088	–	–	–	–	83 088	90 338
Public corporations and private enterprises	109 850	–	49 274	–	–	–	–	49 274	159 124
Non-profit institutions	426 969	–	(43 074)	–	–	–	–	(43 074)	383 895
Households	33 327	–	(354)	–	–	–	–	(354)	32 973
Payments for capital assets	**102 654**	**–**	**41 034**	**–**	**–**	**–**	**–**	**41 034**	**143 688**
Buildings and other fixed structures	36 000	–	(15 000)	–	–	–	–	(15 000)	21 000
Machinery and equipment	15 039	–	6 034	–	–	–	–	6 034	21 073
Heritage assets	51 615	–	50 000	–	–	–	–	50 000	101 615
Total	**6 617 256**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**6 617 256**

1. Other adjustments include self-financing expenditure, funds shifted between votes, funds shifted within a vote following a function shift, the use of funds in emergency situations, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	5 842	–	–	–	–	–	–	–	5 842
Management	72 561	–	14 049	–	–	–	–	14 049	86 610
Strategic Management and Planning	18 914	–	869	–	–	–	–	869	19 783
Corporate Services	185 361	–	(354)	–	–	–	–	(354)	185 007
Office of the Chief Financial Officer	82 469	–	(10 367)	–	–	–	–	(10 367)	72 102
Office Accommodation	190 702	–	–	–	–	–	–	–	190 702
Total	**555 849**	**–**	**4 197**	**–**	**–**	**–**	**–**	**4 197**	**560 046**
Economic classification									
Current payments	**531 249**	**–**	**3 208**	**–**	**–**	**–**	**–**	**3 208**	**534 457**
Compensation of employees	209 221	–	–	–	–	–	–	–	209 221
Goods and services	322 028	–	3 208	–	–	–	–	3 208	325 236
Transfers and subsidies	**9 561**	**–**	**(5 045)**	**–**	**–**	**–**	**–**	**(5 045)**	**4 516**
Departmental agencies and accounts	118	–	–	–	–	–	–	–	118
Households	9 443	–	(5 045)	–	–	–	–	(5 045)	4 398
Payments for capital assets	**15 039**	**–**	**6 034**	**–**	**–**	**–**	**–**	**6 034**	**21 073**
Machinery and equipment	15 039	–	6 034	–	–	–	–	6 034	21 073
Total	**555 849**	**–**	**4 197**	**–**	**–**	**–**	**–**	**4 197**	**560 046**

Programme 2: Recreation Development and Sport Promotion

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Winning Nation	381 318	–	(14 164)	–	–	–	–	(14 164)	367 154
Active Nation	727 285	–	(2 918)	–	–	–	–	(2 918)	724 367
Infrastructure Support	231 964	–	3 738	–	–	–	–	3 738	235 702
Total	**1 340 567**	**–**	**(13 344)**	**–**	**–**	**–**	**–**	**(13 344)**	**1 327 223**
Economic classification									
Current payments	**269 794**	**–**	**(105 432)**	**–**	**–**	**–**	**–**	**(105 432)**	**164 362**
Compensation of employees	50 446	–	–	–	–	–	–	–	50 446
Goods and services	219 348	–	(105 432)	–	–	–	–	(105 432)	113 916
Transfers and subsidies	**983 158**	**–**	**57 088**	**–**	**–**	**–**	**–**	**57 088**	**1 040 246**
Provinces and municipalities	652 618	–	–	–	–	–	–	–	652 618
Departmental agencies and accounts	53 797	–	–	–	–	–	–	–	53 797
Foreign governments and international organisations	240	–	83 088	–	–	–	–	83 088	83 328
Non-profit institutions	270 394	–	(26 000)	–	–	–	–	(26 000)	244 394
Households	6 109	–	–	–	–	–	–	–	6 109
Payments for capital assets	**87 615**	**–**	**35 000**	**–**	**–**	**–**	**–**	**35 000**	**122 615**
Buildings and other fixed structures	36 000	–	(15 000)	–	–	–	–	(15 000)	21 000
Heritage assets	51 615	–	50 000	–	–	–	–	50 000	101 615
Total	**1 340 567**	**–**	**(13 344)**	**–**	**–**	**–**	**–**	**(13 344)**	**1 327 223**

Programme 3: Arts and Culture Promotion and Development

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted Appropriation
National Language Services	69 455	–	810	–	–	–	–	810	70 265
Pan South African Language Board	139 212	–	–	–	–	–	–	–	139 212
Cultural and Creative Industries Development	163 108	–	33 042	–	–	–	–	33 042	196 150
International Cooperation	42 181	–	(311)	–	–	–	–	(311)	41 870
Social Cohesion and Nation Building	50 581	–	(2 167)	–	–	–	–	(2 167)	48 414
Mzansi Golden Economy	680 655	–	(22 073)	–	–	–	–	(22 073)	658 582
Performing Arts Institutions	372 628	–	–	–	–	–	–	–	372 628
National Film and Video Foundation	159 947	–	–	–	–	–	–	–	159 947
National Arts Council of South Africa	131 412	–	–	–	–	–	–	–	131 412
Total	**1 809 179**	**–**	**9 301**	**–**	**–**	**–**	**–**	**9 301**	**1 818 480**
Economic classification									
Current payments	**294 459**	**–**	**(1 189)**	**–**	**–**	**–**	**–**	**(1 189)**	**293 270**
Compensation of employees	114 251	–	–	–	–	–	–	–	114 251
Goods and services	180 208	–	(1 189)	–	–	–	–	(1 189)	179 019
Transfers and subsidies	**1 514 720**	**–**	**10 490**	**–**	**–**	**–**	**–**	**10 490**	**1 525 210**
Departmental agencies and accounts	1 236 407	–	(20 405)	–	–	–	–	(20 405)	1 216 002
Higher education institutions	10 256	–	(5 238)	–	–	–	–	(5 238)	5 018
Foreign governments and international organisations	4 069	–	–	–	–	–	–	–	4 069
Public corporations and private enterprises	109 850	–	49 274	–	–	–	–	49 274	159 124
Non-profit institutions	141 837	–	(17 074)	–	–	–	–	(17 074)	124 763
Households	12 301	–	3 933	–	–	–	–	3 933	16 234
Total	**1 809 179**	**–**	**9 301**	**–**	**–**	**–**	**–**	**9 301**	**1 818 480**

Programme 4: Heritage Promotion and Preservation

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Heritage Promotion	66 951	–	99	–	–	–	–	99	67 050
National Archive Services	64 796	–	(23)	–	–	–	–	(23)	64 773
Heritage Institutions	708 008	–	–	–	–	–	–	–	708 008
National Library Services	171 587	–	–	–	–	–	–	–	171 587
Public Library Services	1 740 094	–	–	–	–	–	–	–	1 740 094
South African Heritage Resources Agency	74 953	–	–	–	–	–	–	–	74 953
South African Geographical Council	4 589	–	(230)	–	–	–	–	(230)	4 359
National Heritage Council of South Africa	80 683	–	–	–	–	–	–	–	80 683
Total	**2 911 661**	**–**	**(154)**	**–**	**–**	**–**	**–**	**(154)**	**2 911 507**
Economic classification									
Current payments	**129 626**	**–**	**(912)**	**–**	**–**	**–**	**–**	**(912)**	**128 714**
Compensation of employees	80 695	–	–	–	–	–	–	–	80 695
Goods and services	48 931	–	(912)	–	–	–	–	(912)	48 019
Transfers and subsidies	**2 782 035**	**–**	**758**	**–**	**–**	**–**	**–**	**758**	**2 782 793**
Provinces and municipalities	1 718 597	–	–	–	–	–	–	–	1 718 597
Departmental agencies and accounts	1 040 285	–	–	–	–	–	–	–	1 040 285
Foreign governments and international organisations	2 941	–	–	–	–	–	–	–	2 941
Non-profit institutions	14 738	–	–	–	–	–	–	–	14 738
Households	5 474	–	758	–	–	–	–	758	6 232
Total	**2 911 661**	**–**	**(154)**	**–**	**–**	**–**	**–**	**(154)**	**2 911 507**

Details of adjustments to the 2026 ENE

Virements and shifts within the vote

Programmes

1. Administration
2. Recreation Development and Sport Promotion
3. Arts and Culture Promotion and Development
4. Heritage Promotion and Preservation

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(11 079)**	**Programme 1**		**6 034**
Goods and services	Advertising, audit costs, contractors, fleet services, travel and subsistence	(6 034)	Machinery and equipment	Finance leases for government vehicles	6 034
			Programme 3		**4 287**
Households	Early retirement and voluntary exit programmes	(4 287)	Households	Early retirement and voluntary exit programmes	4 287
			Programme 4		**758**
	Early retirement and voluntary exit programmes	(758)	Households	Early retirement and voluntary exit programmes	758
Shifts within the programme as a percentage of the programme budget		1.1%			
Virements to other programmes as a percentage of the programme budget		**0.9%**			
Programme 2		**(146 432)**	**Programme 1**		**3 957**
Goods and services	Contractors, advertising, and travel and subsistence	(3 957)	Goods and services	Travel and subsistence	3 957
			Programme 2		**92 088**
	Administrative services[1]	(4 250)	Heritage assets	Sarah Baartmann Centre of Remembrance[1]	4 250
	Business and advisory services[1]	(2 000)		Sarah Baartmann Centre of Remembrance[1]	2 000
	Business and advisory services[1]	(1 500)		Sarah Baartmann Centre of Remembrance[1]	1 500
	Business and advisory services[1]	(1 250)		Sarah Baartmann Centre of Remembrance[1]	1 250
	Administrative services[1]	(83 088)	Foreign governments and international organisations	LIV Golf tournament[1]	83 088
			Programme 3		**9 387**
	Administrative services[1]	(9 387)	Public corporations and private enterprises	Local market development and promotion[1]	9 387
			Programme 2		**41 000**
Buildings and other fixed structures	National Archives of South Africa building[1]	(15 000)	Heritage assets	Sarah Baartmann Centre of Remembrance[1]	15 000
Non-profit institutions	The Sports Trust[1]	(26 000)		Sarah Baartmann Centre of Remembrance[1]	26 000
Shifts within the programme as a percentage of the programme budget		9.9%			
Virements to other programmes as a percentage of the programme budget		**1.0%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 3		**(54 829)**	**Programme 1**		**4 373**
Goods and services	Contractors, travel and subsistence, venues and facilities	(4 373)	Goods and services	Travel and subsistence	4 373
			Programme 3		**50 456**
	Contractors[1]	(2 700)	Households	Cash payments[1]	2 700
Households	Local market development and promotion[1]	(3 108)	Public corporations and private enterprises	Local market development and promotion[1]	3 108
Non-profit institutions	Cultural and creative projects, touring ventures, training and development[1]	(13 526)		Cultural and creative projects[1]	13 526
	Local market development and promotion[1]	(3 338)		Local market development and promotion[1]	3 338
	Training and development[1]	(693)	Goods and services	Contractors[1]	693
	Local market development and promotion[1]	(311)	Departmental agencies and accounts	National Youth Development Agency[1]	311
	Touring ventures[1]	(25)	Households	Touring ventures[1]	25
Departmental agencies and accounts	Cultural and creative projects[1]	(18 000)	Public corporations and private enterprises	Cultural and creative projects[1]	18 000
	Community arts development[1]	(2 716)		Cultural and creative projects[1]	2 716
Public corporations and private enterprises	Human language technology projects[1]	(801)	Non-profit institutions	Human language technology projects[1]	801
Higher education institutions	Human language technology projects[1]	(18)		Human language technology projects[1]	18
	Human language technology projects[1]	(29)	Households	Human language technology projects[1]	29
	Human language technology projects[1]	(5 191)	Goods and services	Contractors[1]	5 191
Shifts within the programme as a percentage of the programme budget		2.8%			
Virements to other programmes as a percentage of the programme budget		**0.2%**			
Programme 4		**(14 806)**	**Programme 1**		**912**
Goods and services	Agency and support/outsourced services, travel and subsistence	(912)	Goods and services	Travel and subsistence	912
			Programme 4		**13 894**
Provinces and municipalities	Community library services grant (current)[2]	(13 894)	Provinces and municipalities	Community library services grant (capital)[2]	13 894
Shifts within the programme as a percentage of the programme budget		0.5%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(227 146)**			**227 146**

1. National Treasury approval has been obtained.

2. *Only Parliament may approve this virement.*

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	516 690	289 714	56	571 453	111	560 046	8.5	334 710	60
Recreation Development and Sport Promotion	1 267 178	481 577	38	1 181 288	93	1 327 223	20.1	623 483	47.0
Arts and Culture Promotion and Development	1 725 305	711 671	41	1 735 921	101	1 818 480	27.5	933 151	51.3
Heritage Promotion and Preservation	2 800 771	1 409 545	50	2 798 649	100	2 911 507	44.0	1 446 801	49.7
Total	**6 309 944**	**2 892 507**	**46**	**6 287 311**	**100**	**6 617 256**	**100.0**	**3 338 145**	**50.4**
Economic classification									–
Current payments	**1 063 768**	**536 598**	**50**	**1 063 133**	**100**	**1 120 803**	**16.9**	**584 280**	**52.1**
Compensation of employees	434 366	202 279	47	408 768	94	454 613	6.9	205 364	45.2
Goods and services	629 402	334 319	53	654 365	104	666 190	10.1	378 916	56.9
Transfers and subsidies	**5 106 201**	**2 344 087**	**46**	**5 186 722**	**102**	**5 352 765**	**80.9**	**2 745 753**	**51.3**
Provinces and municipalities	2 276 233	1 167 185	51	2 276 243	100	2 371 215	35.8	1 224 844	51.7
Departmental agencies and accounts	2 356 150	954 364	41	2 272 376	96	2 310 202	34.9	1 208 635	52.3
Higher education institutions	9 261	2 012	22	3 912	42	5 018	0.1	–	–
Foreign governments and international organisations	13 233	3 416	26	12 839	97	90 338	1.4	89 491	99.1
Public corporations and private enterprises	96 601	113 152	117	200 697	208	159 124	2.4	79 583	50.0
Non-profit institutions	323 059	90 991	28	391 134	121	383 895	5.8	114 378	29.8
Households	31 664	12 967	41	29 521	93	32 973	0.5	28 822	87.4
Payments for capital assets	**139 975**	**11 822**	**8**	**37 456**	**27**	**143 688**	**2.2**	**8 112**	**5.6**
Buildings and other fixed structures	64 782	7 768	12	11 066	17	21 000	0.3	2 227	10.6
Machinery and equipment	8 643	4 054	47	15 777	183	21 073	0.3	4 106	19.5
Heritage assets	66 550	–	–	10 613	16	101 615	1.5	1 779	1.8
Total	**6 309 944**	**2 892 507**	**46**	**6 287 311**	**100**	**6 617 256**	**100.0**	**3 338 145**	**50.4**

Expenditure trends

Total expenditure in 2025/26 was R6.3 billion, 100 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R2.9 billion, 46 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R3.3 billion, 50.4 per cent of the adjusted appropriation of R6.6 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R445.6 million, 15.4 per cent. This was mainly due to the hosting of the LIV golf tournament and the transferring of funds to implement the presidential employment initiative for the arts and culture sector.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**8 474**	**8 041**	**94.9**	**11 835**	**139.7**	**8 681**	**6 940**	**100.0**	**3 470**	**50.0**
Sales of goods and services produced by the department	359	215	59.9	366	101.9	362	286	4.1	141	49.3
Interest, dividends and rent on land	42	9	21.4	27	64.3	43	42	0.6	8	19.0
Sales of capital assets	–	–	–	42	–	–	200	2.9	150	75.0
Transactions in financial assets and liabilities	8 073	7 817	96.8	11 400	141.2	8 276	6 412	92.4	3 171	49.5
Total	**8 474**	**8 041**	**94.9**	**11 835**	**139.7**	**8 681**	**6 940**	**100.0**	**3 470**	**50.0**

Revenue trends

Mid-year revenue in 2025/26 was R8 million, 94.9 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R3.5 million, 50 per cent of the adjusted estimate of R6.9 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 decreased by R4.6 million, 56.8 per cent. This was mainly because presidential employment initiative implementing agents did not refund unspent funds, which they did in 2025/26.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

	2026/27							
		Adjustments appropriation						
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**9 443**	**–**	**(5 045)**	**–**	**–**	**–**	**–**	**(5 045)**	**4 398**
Early retirement and voluntary exit programmes	9 443	–	(5 045)	–	–	–	–	(5 045)	4 398
Recreation Development and Sport Promotion									
Foreign governments and international organisations									
Current	**–**	**–**	**83 088**	**–**	**–**	**–**	**–**	**83 088**	**83 088**
LIV Golf	–	–	83 088	–	–	–	–	83 088	83 088
Non-profit institutions									
Current	**139 525**	**–**	**(26 000)**	**–**	**–**	**–**	**–**	**(26 000)**	**113 525**
The Sports Trust	139 525	–	(26 000)	–	–	–	–	(26 000)	113 525

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Arts and Culture Promotion and Development									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**44 659**	**–**	**(20 405)**	**–**	**–**	**–**	**–**	**(20 405)**	**24 254**
Various institutions: Mzansi golden economy (cultural and creative projects)	20 000	–	(18 000)	–	–	–	–	(18 000)	2 000
Various institutions: Mzansi golden economy (community arts development)	9 850	–	(4 016)	–	–	–	–	(4 016)	5 834
National Youth Development Agency	14 809	–	311	–	–	–	–	311	15 120
Various institutions: Mzansi golden economy: Training and skills development	–	–	1 300	–	–	–	–	1 300	1 300
Higher education institutions									
Current	**10 256**	**–**	**(5 238)**	**–**	**–**	**–**	**–**	**(5 238)**	**5 018**
Human language technology projects	10 256	–	(5 238)	–	–	–	–	(5 238)	5 018
Public corporations and private enterprises									
Private enterprises									
Other transfers									
Current	**109 850**	**–**	**49 274**	**–**	**–**	**–**	**–**	**49 274**	**159 124**
Various institutions: Mzansi golden economy (cultural and creative projects)	58 701	–	45 480	–	–	–	–	45 480	104 181
Various institutions: Mzansi golden economy (touring ventures)	18 299	–	(9 138)	–	–	–	–	(9 138)	9 161
Various institutions: Mzansi golden economy (training and skills development)	11 400	–	(2 100)	–	–	–	–	(2 100)	9 300
Arts and culture industries: Local market development and promotion	18 067	–	15 833	–	–	–	–	15 833	33 900
Various human language technology projects	3 383	–	(801)	–	–	–	–	(801)	2 582

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Non-profit institutions									
Current	**128 854**	**–**	**(17 074)**	**–**	**–**	**–**	**–**	**(17 074)**	**111 780**
Various institutions: Mzansi golden economy (cultural and creative projects)	37 461	–	(5 741)	–	–	–	–	(5 741)	31 720
Various institutions: Mzansi golden economy (touring ventures)	12 239	–	(9 719)	–	–	–	–	(9 719)	2 520
Various institutions: Mzansi golden economy (training and skills development)	15 600	–	(3 300)	–	–	–	–	(3 300)	12 300
Various institutions: Mzansi golden economy (community arts development)	20 750	–	4 516	–	–	–	–	4 516	25 266
Arts and culture industries: Local market development and promotion	42 804	–	(3 649)	–	–	–	–	(3 649)	39 155
Human language technology non-profit institutions	–	–	819	–	–	–	–	819	819
Households									
Social benefits									
Current	**–**	**–**	**4 287**	**–**	**–**	**–**	**–**	**4 287**	**4 287**
Early retirement and voluntary exit programmes	–	–	4 287	–	–	–	–	4 287	4 287
Households									
Other transfers to households									
Current	**12 301**	**–**	**(354)**	**–**	**–**	**–**	**–**	**(354)**	**11 947**
Various institutions: Mzansi golden economy (touring ventures)	–	–	25	–	–	–	–	25	25
Arts and culture industries: Local market development and promotion	6 782	–	(408)	–	–	–	–	(408)	6 374
Language development projects	5 519	–	29	–	–	–	–	29	5 548
Heritage Promotion and Preservation									
Households									
Social benefits									
Current	**–**	**–**	**758**	**–**	**–**	**–**	**–**	**758**	**758**
Early retirement and voluntary exit programmes	–	–	758	–	–	–	–	758	758

Summary of changes to conditional grants: Provinces

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Community library services grant current	1 539 866	–	(13 894)	–	–	–	–	(13 894)	1 525 972
Community library services grant capital	178 731	–	13 894	–	–	–	–	13 894	192 625

Vote 38

Tourism

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**2 540 551**	**–**	**8 110**	**2 548 661**
of which:				
Current payments	969 390	–	–	969 390
Transfers and subsidies	1 446 106	–	8 110	1 454 216
Payments for capital assets	125 055	–	–	125 055
Executive authority	Minister of Tourism			
Accounting officer	Director-General of Tourism			
Website	www.tourism.gov.za			

Vote purpose

Promote and support the growth and development of an equitable, competitive and sustainable tourism sector, enhancing its contribution to national priorities.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of digital transformation initiatives implemented per year	Administration	Increased employment and work opportunities	4	2	–
Number of monitoring and evaluation reports on tourism projects developed per year	Tourism Research, Policy and International Relations		1	1	–
Number of work opportunities created through Working for Tourism projects per year	Destination Development		6 174	2 207	–
Number of initiatives implemented to support tourism SMMEs per year	Tourism Sector Support Services		4	3	–
Number of demand-led skills initiatives implemented through collaboration with various social partners for tourism growth and sustainability per year	Tourism Sector Support Services		10	7	–

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	392 369	–	–	–	–	8 110	–	8 110	400 479
Tourism Research, Policy and International Relations	1 377 323	–	–	–	–	–	–	–	1 377 323
Destination Development	420 772	–	–	–	–	–	–	–	420 772
Tourism Sector Support Services	350 087	–	–	–	–	–	–	–	350 087
Total	**2 540 551**	**–**	**–**	**–**	**–**	**8 110**	**–**	**8 110**	**2 548 661**

Adjusted estimates (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Current payments	**969 390**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**969 390**
Compensation of employees	451 784	–	–	–	–	–	–	–	451 784
Goods and services	517 606	–	–	–	–	–	–	–	517 606
Transfers and subsidies	**1 446 106**	**–**	**–**	**–**	**–**	**8 110**	**–**	**8 110**	**1 454 216**
Departmental agencies and accounts	1 278 066	–	–	–	–	–	–	–	1 278 066
Foreign governments and international organisations	3 005	–	–	–	–	–	–	–	3 005
Public corporations and private enterprises	151 565	–	–	–	–	–	–	–	151 565
Non-profit institutions	5 561	–	–	–	–	–	–	–	5 561
Households	7 909	–	–	–	–	8 110	–	8 110	16 019
Payments for capital assets	**125 055**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**125 055**
Buildings and other fixed structures	119 759	–	–	–	–	–	–	–	119 759
Machinery and equipment	5 296	–	–	–	–	–	–	–	5 296
Total	**2 540 551**	**–**	**–**	**–**	**–**	**8 110**	**–**	**8 110**	**2 548 661**

1. Other adjustments include funds shifted within a vote following a function shift, self-financing expenditure, the use of funds in emergency situations, declared unspent funds, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	43 318	–	–	–	–	–	–	–	43 318
Management	3 060	–	–	–	–	–	–	–	3 060
Corporate Management	227 530	–	–	–	–	–	–	–	227 530
Financial Management	71 929	–	–	–	–	8 110	–	8 110	80 039
Office Accommodation	46 532	–	–	–	–	–	–	–	46 532
Total	**392 369**	**–**	**–**	**–**	**–**	**8 110**	**–**	**8 110**	**400 479**

Programme 1: Administration (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**383 307**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**383 307**
Compensation of employees	206 632	–	–	–	–	–	–	–	206 632
Goods and services	176 675	–	–	–	–	–	–	–	176 675
Transfers and subsidies	**3 808**	**–**	**–**	**–**	**–**	**8 110**	**–**	**8 110**	**11 918**
Departmental agencies and accounts	222	–	–	–	–	–	–	–	222
Households	3 586	–	–	–	–	8 110	–	8 110	11 696
Payments for capital assets	**5 254**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**5 254**
Machinery and equipment	5 254	–	–	–	–	–	–	–	5 254
Total	**392 369**	**–**	**–**	**–**	**–**	**8 110**	**–**	**8 110**	**400 479**

Programme 2: Tourism Research, Policy and International Relations

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Tourism Research, Policy and International Relations Management	9 730	–	–	–	–	–	–	–	9 730
Research and Knowledge Management	40 718	–	–	–	–	–	–	–	40 718
Policy Planning and Strategy	17 738	–	–	–	–	–	–	–	17 738
South African Tourism	1 277 844	–	–	–	–	–	–	–	1 277 844
International Relations and Cooperation	31 293	–	–	–	–	–	–	–	31 293
Total	**1 377 323**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 377 323**
Economic classification									
Current payments	**92 109**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**92 109**
Compensation of employees	68 874	–	–	–	–	–	–	–	68 874
Goods and services	23 235	–	–	–	–	–	–	–	23 235
Transfers and subsidies	**1 285 172**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 285 172**
Departmental agencies and accounts	1 277 844	–	–	–	–	–	–	–	1 277 844
Foreign governments and international organisations	3 005	–	–	–	–	–	–	–	3 005
Households	4 323	–	–	–	–	–	–	–	4 323
Payments for capital assets	**42**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**42**
Machinery and equipment	42	–	–	–	–	–	–	–	42
Total	**1 377 323**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 377 323**

Programme 3: Destination Development

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Destination Development Management	11 967	–	–	–	–	–	–	–	11 967
Tourism Enhancement	28 930	–	–	–	–	–	–	–	28 930
Destination Planning and Investment Coordination	37 599	–	–	–	–	–	–	–	37 599
Working for Tourism	342 276	–	–	–	–	–	–	–	342 276
Total	**420 772**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**420 772**
Economic classification									
Current payments	**301 013**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**301 013**
Compensation of employees	73 131	–	–	–	–	–	–	–	73 131
Goods and services	227 882	–	–	–	–	–	–	–	227 882
Payments for capital assets	**119 759**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**119 759**
Buildings and other fixed structures	119 759	–	–	–	–	–	–	–	119 759
Total	**420 772**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**420 772**

Programme 4: Tourism Sector Support Services

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Tourism Sector Support Services Management	8 946	–	–	–	–	–	–	–	8 946
Tourism Human Resource Development	87 074	–	–	–	–	–	–	–	87 074
Enterprise Development and Transformation	47 390	–	–	–	–	–	–	–	47 390
Tourism Visitor Services	33 311	–	–	–	–	–	–	–	33 311
Tourism Incentive Programme	173 366	–	–	–	–	–	–	–	173 366
Total	**350 087**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**350 087**
Economic classification									
Current payments	**192 961**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**192 961**
Compensation of employees	103 147	–	–	–	–	–	–	–	103 147
Goods and services	89 814	–	–	–	–	–	–	–	89 814
Transfers and subsidies	**157 126**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**157 126**
Public corporations and private enterprises	151 565	–	–	–	–	–	–	–	151 565
Non-profit institutions	5 561	–	–	–	–	–	–	–	5 561
Total	**350 087**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**350 087**

Details of adjustments to the 2026 ENE

Funds shifted between votes – R8.11 million

R8.110 million is transferred from projected unspent funds in other departments to fund the early retirement and voluntary exit programmes.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	364 184	152 825	42.0	330 722	90.8	400 479	15.7	186 863	46.7
Tourism Research, Policy and International Relations	1 408 014	1 013 058	71.9	1 396 968	99.2	1 377 323	54.0	809 617	58.8
Destination Development	331 057	67 020	20.2	210 616	63.6	420 772	16.5	120 010	28.5
Tourism Sector Support Services	331 637	81 360	24.5	295 609	89.1	350 087	13.7	165 827	47.4
Total	**2 434 892**	**1 314 263**	**54.0**	**2 233 915**	**91.7**	**2 548 661**	**100.0**	**1 282 317**	**50.3**
Economic classification									–
Current payments	**835 226**	**298 902**	**35.8**	**661 603**	**79.2**	**969 390**	**38.0**	**373 687**	**38.5**
Compensation of employees	432 867	193 814	44.8	393 074	90.8	451 784	17.7	206 020	45.6
Goods and services	402 359	105 088	26.1	268 529	66.7	517 606	20.3	167 667	32.4
Transfers and subsidies	**1 489 297**	**993 233**	**66.7**	**1 494 222**	**100.3**	**1 454 216**	**57.1**	**883 494**	**60.8**
Departmental agencies and accounts	1 305 250	982 153	75.2	1 321 938	101.3	1 278 066	50.1	868 826	68.0
Foreign governments and international organisations	2 872	2 619	91.2	2 619	91.2	3 005	0.1	2 531	84.2
Public corporations and private enterprises	176 566	7 436	4.2	153 535	87.0	151 565	5.9	4 368	2.9
Non-profit institutions	480	480	100.0	5 311	1 106.5	5 561	0.2	3 032	54.5
Households	4 129	545	13.2	10 819	262.0	16 019	0.6	4 737	29.6
Payments for capital assets	**110 369**	**22 128**	**20.0**	**78 036**	**70.7**	**125 055**	**4.9**	**25 136**	**20.1**
Buildings and other fixed structures	104 700	18 919	18.1	71 364	68.2	119 759	4.7	20 035	16.7
Machinery and equipment	5 669	3 209	56.6	6 672	117.7	5 296	0.2	5 101	96.3
Payments for financial assets	**–**	**–**	**–**	**54**	**–**	**–**	**–**	**–**	**–**
Total	**2 434 892**	**1 314 263**	**54.0**	**2 233 915**	**91.7**	**2 548 661**	**100.0**	**1 282 317**	**50.3**

Expenditure trends

Total expenditure in 2025/26 was R2.2 billion, 92 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R1.3 billion, 54 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R1.3 billion, 50.3 per cent of the adjusted appropriation of R2.5 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 decreased by R32 million, 2.4 per cent. The was mainly attributable to lower transfers to South African Tourism, the department's public entity, during the first half of 2026/27 relative to the corresponding period in the previous year.

Departmental receipts

R thousand	2025/26					2026/27				
		Outcome							Actual receipts	
	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**32 915**	**27 767**	**84.4**	**174 543**	**530.3**	**3 025**	**32 917**	**100.0**	**18 460**	**56.1**
Sales of goods and services produced by the department	195	88	45.1	177	90.8	195	195	0.6	92	47.2
Interest, dividends and rent on land	30 000	27 500	91.7	174 004	580.0	108	30 000	91.1	17 983	59.9
Sales of capital assets	68	25	36.8	44	64.7	68	68	0.2	21	30.9
Transactions in financial assets and liabilities	2 652	154	5.8	318	12.0	2 654	2 654	8.1	364	13.7
Total	**32 915**	**27 767**	**84.4**	**174 543**	**530.3**	**3 025**	**32 917**	**100.0**	**18 460**	**56.1**

Revenue trends

Mid-year revenue in 2025/26 was R27.8 million, 84.4 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R18.5 million, 56.1 per cent of the adjusted estimate of R32.9 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 decreased by R9.3 million, 33.5 per cent. This was mainly due to lower interest earned on project funds held in bank accounts.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

R thousand	2026/27								
		Adjustments appropriation							
	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Shifts between votes	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**3 586**	**–**	**–**	**–**	**–**	**8 110**	**–**	**8 110**	**11 696**
Early retirement and voluntary exit programmes	3 586	–	–	–	–	8 110	–	8 110	11 696

Vote 39

Trade, Industry and Competition

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**11 698 533**	**(53 106)**	**96 806**	**11 742 233**
of which:				
Current payments	2 090 005	–	96 806	2 186 811
Transfers and subsidies	9 588 946	(52 144)	–	9 536 802
Payments for capital assets	19 582	(962)	–	18 620
Executive authority	Minister of Trade, Industry and Competition			
Accounting officer	Director-General of Trade, Industry and Competition			
Website	www.thedtic.gov.za			

Vote purpose

Lead economic development policy formulation and planning. Facilitate access to sustainable economic activity and employment for all South Africans through an understanding of the economy, knowledge of economic opportunities and potential, and anticipation of future economic trends. Catalyse economic transformation and development, and provide a predictable, competitive, equitable and socially responsible environment for investment, enterprise and trade for economic citizens. Contribute to achieving government's vision of an adaptive and restructured economy characterised by accelerated economic growth, employment creation and greater equity.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of non-Southern African Development Community countries that have started trading under the African Continental Free Trade Agreement per year[1]	Trade	Increased investment, trade and tourism	25	14	–
Rand value of investment through industrial financing per year	Incentives	Increased employment and work opportunities	R10bn	R17.9bn	–
Number of new jobs created through support from the department per year	Incentives		2 600	5 234	–

1. Indicator revised to align with the department's 2026/27 annual performance plan, which was finalised after the publication of the 2026 ENE.

Progress

Industrial financing incentives leveraged R17.9 billion in private investments during the first half of 2026/27, exceeding the annual target of R10 billion. This was due to more projects than expected being approved for investment across various incentive programmes, mainly within the automotive investment scheme and the film and television incentive.

Similarly, 5 234 jobs were created during the first half of 2026/27 through incentive-funded beneficiaries, exceeding the annual target of 2 600. This was mainly due to more beneficiaries of the automotive investment scheme and the critical infrastructure programme than anticipated reporting jobs.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	1 045 290	–	(30 997)	–	–	43 700	–	12 703	1 057 993
Trade	266 425	–	109 403	–	–	–	–	109 403	375 828
Investment and Spatial Industrial Development	189 914	–	(11 181)	–	–	–	–	(11 181)	178 733
Sectors	1 685 887	–	(149 755)	–	–	–	–	(149 755)	1 536 132
Regulation	376 614	–	73	–	–	–	–	73	376 687
Incentives	5 437 524	–	98 083	–	–	–	–	98 083	5 535 607
Export	430 031	–	(19 384)	–	–	–	–	(19 384)	410 647
Transformation and Competition	2 198 598	–	3 639	–	–	–	–	3 639	2 202 237
Research	68 250	–	119	–	–	–	–	119	68 369
Total	**11 698 533**	**–**	**–**	**–**	**–**	**43 700**	**–**	**43 700**	**11 742 233**
Economic classification									
Current payments	**2 090 005**	**–**	**53 106**	**–**	**–**	**43 700**	**–**	**96 806**	**2 186 811**
Compensation of employees	1 240 598	–	(50 000)	–	–	–	–	(50 000)	1 190 598
Goods and services	849 407	–	103 104	–	–	43 700	–	146 804	996 211
Interest and rent on land	–	–	2	–	–	–	–	2	2
Transfers and subsidies	**9 588 946**	**–**	**(52 144)**	**–**	**–**	**–**	**–**	**(52 144)**	**9 536 802**
Departmental agencies and accounts	1 256 965	–	10 657	–	–	–	–	10 657	1 267 622
Foreign governments and international organisations	49 782	–	–	–	–	–	–	–	49 782
Public corporations and private enterprises	8 105 322	–	(71 095)	–	–	–	–	(71 095)	8 034 227
Non-profit institutions	175 734	–	(1 706)	–	–	–	–	(1 706)	174 028
Households	1 143	–	10 000	–	–	–	–	10 000	11 143
Payments for capital assets	**19 582**	**–**	**(962)**	**–**	**–**	**–**	**–**	**(962)**	**18 620**
Machinery and equipment	16 202	–	(810)	–	–	–	–	(810)	15 392
Software and other intangible assets	3 380	–	(152)	–	–	–	–	(152)	3 228
Total	**11 698 533**	**–**	**–**	**–**	**–**	**43 700**	**–**	**43 700**	**11 742 233**

1. Other adjustments include funds shifted between votes, funds shifted within a vote following a function shift, the use of funds in emergency situations, declared unspent funds, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	56 652	–	(4 187)	–	–	–	–	(4 187)	52 465
Office of the Director-General	87 707	–	(4 208)	–	–	–	–	(4 208)	83 499
Corporate Management Services	677 412	–	(8 418)	–	–	43 700	–	35 282	712 694
Office Accommodation	2 985	–	–	–	–	–	–	–	2 985
Financial Management	161 152	–	(14 331)	–	–	–	–	(14 331)	146 821
Marketing Communication and Media Relations	59 382	–	147	–	–	–	–	147	59 529
Total	**1 045 290**	**–**	**(30 997)**	**–**	**–**	**43 700**	**–**	**12 703**	**1 057 993**

Programme 1: Administration (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**1 032 408**	**–**	**(36 300)**	**–**	**–**	**43 700**	**–**	**7 400**	**1 039 808**
Compensation of employees	368 468	–	(30 000)	–	–	–	–	(30 000)	338 468
Goods and services	663 940	–	(6 302)	–	–	43 700	–	37 398	701 338
Interest and rent on land	–	–	2	–	–	–	–	2	2
Transfers and subsidies	**–**	**–**	**5 066**	**–**	**–**	**–**	**–**	**5 066**	**5 066**
Households	–	–	5 066	–	–	–	–	5 066	5 066
Payments for capital assets	**12 882**	**–**	**237**	**–**	**–**	**–**	**–**	**237**	**13 119**
Machinery and equipment	10 793	–	(253)	–	–	–	–	(253)	10 540
Software and other intangible assets	2 089	–	490	–	–	–	–	490	2 579
Total	**1 045 290**	**–**	**(30 997)**	**–**	**–**	**43 700**	**–**	**12 703**	**1 057 993**

Programme 2: Trade

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
International Trade Development	246 705	–	7 297	–	–	–	–	7 297	254 002
African Multilateral Economic Development	19 720	–	102 106	–	–	–	–	102 106	121 826
Total	**266 425**	**–**	**109 403**	**–**	**–**	**–**	**–**	**109 403**	**375 828**
Economic classification									
Current payments	**107 579**	**–**	**109 000**	**–**	**–**	**–**	**–**	**109 000**	**216 579**
Compensation of employees	98 440	–	–	–	–	–	–	–	98 440
Goods and services	9 139	–	109 000	–	–	–	–	109 000	118 139
Transfers and subsidies	**157 830**	**–**	**403**	**–**	**–**	**–**	**–**	**403**	**158 233**
Departmental agencies and accounts	124 305	–	–	–	–	–	–	–	124 305
Foreign governments and international organisations	27 189	–	–	–	–	–	–	–	27 189
Public corporations and private enterprises	6 336	–	–	–	–	–	–	–	6 336
Households	–	–	403	–	–	–	–	403	403
Payments for capital assets	**1 016**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 016**
Machinery and equipment	1 016	–	–	–	–	–	–	–	1 016
Total	**266 425**	**–**	**109 403**	**–**	**–**	**–**	**–**	**109 403**	**375 828**

Programme 3: Investment and Spatial Industrial Development

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Investment Promotion	46 542	–	4 590	–	–	–	–	4 590	51 132
Investment and Interdepartmental Clearing House	20 149	–	(8 000)	–	–	–	–	(8 000)	12 149
Investor Support and Aftercare	1 619	–	(303)	–	–	–	–	(303)	1 316
Spatial Industrial Development	121 604	–	(7 468)	–	–	–	–	(7 468)	114 136
Total	**189 914**	**–**	**(11 181)**	**–**	**–**	**–**	**–**	**(11 181)**	**178 733**
Economic classification									
Current payments	**116 261**	**–**	**(5 657)**	**–**	**–**	**–**	**–**	**(5 657)**	**110 604**
Compensation of employees	92 326	–	–	–	–	–	–	–	92 326
Goods and services	23 935	–	(5 657)	–	–	–	–	(5 657)	18 278
Transfers and subsidies	**73 018**	**–**	**(5 524)**	**–**	**–**	**–**	**–**	**(5 524)**	**67 494**
Departmental agencies and accounts	–	–	10 657	–	–	–	–	10 657	10 657
Public corporations and private enterprises	73 018	–	(17 000)	–	–	–	–	(17 000)	56 018
Households	–	–	819	–	–	–	–	819	819
Payments for capital assets	**635**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**635**
Machinery and equipment	635	–	–	–	–	–	–	–	635
Total	**189 914**	**–**	**(11 181)**	**–**	**–**	**–**	**–**	**(11 181)**	**178 733**

Programme 4: Sectors

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Industrial Competitiveness	962 032	–	(1 053)	–	–	–	–	(1 053)	960 979
Customised Sector Programmes	723 855	–	(148 702)	–	–	–	–	(148 702)	575 153
Total	**1 685 887**	**–**	**(149 755)**	**–**	**–**	**–**	**–**	**(149 755)**	**1 536 132**
Economic classification									
Current payments	**144 970**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**144 970**
Compensation of employees	132 617	–	–	–	–	–	–	–	132 617
Goods and services	12 353	–	–	–	–	–	–	–	12 353
Transfers and subsidies	**1 539 637**	**–**	**(149 755)**	**–**	**–**	**–**	**–**	**(149 755)**	**1 389 882**
Departmental agencies and accounts	353 069	–	–	–	–	–	–	–	353 069
Foreign governments and international organisations	12 130	–	–	–	–	–	–	–	12 130
Public corporations and private enterprises	1 000 410	–	(150 000)	–	–	–	–	(150 000)	850 410
Non-profit institutions	174 028	–	–	–	–	–	–	–	174 028
Households	–	–	245	–	–	–	–	245	245

Programme 4: Sectors (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Payments for capital assets	**1 280**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 280**
Machinery and equipment	1 280	–	–	–	–	–	–	–	1 280
Total	**1 685 887**	**–**	**(149 755)**	**–**	**–**	**–**	**–**	**(149 755)**	**1 536 132**

Programme 5: Regulation

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Policy and Legislative Development	26 455	–	2 235	–	–	–	–	2 235	28 690
Enforcement and Compliance	40 712	–	(1 369)	–	–	–	–	(1 369)	39 343
Regulatory Services	309 447	–	(793)	–	–	–	–	(793)	308 654
Total	**376 614**	**–**	**73**	**–**	**–**	**–**	**–**	**73**	**376 687**
Economic classification									
Current payments	**83 290**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**83 290**
Compensation of employees	69 522	–	–	–	–	–	–	–	69 522
Goods and services	13 768	–	–	–	–	–	–	–	13 768
Transfers and subsidies	**293 245**	**–**	**73**	**–**	**–**	**–**	**–**	**73**	**293 318**
Departmental agencies and accounts	282 782	–	–	–	–	–	–	–	282 782
Foreign governments and international organisations	10 463	–	–	–	–	–	–	–	10 463
Households	–	–	73	–	–	–	–	73	73
Payments for capital assets	**79**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**79**
Machinery and equipment	79	–	–	–	–	–	–	–	79
Total	**376 614**	**–**	**73**	**–**	**–**	**–**	**–**	**73**	**376 687**

Programme 6: Incentives

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Broadening Participation and Industrial Incentives	46 780	–	–	–	–	–	–	–	46 780
Manufacturing Incentives	3 116 793	–	148	–	–	–	–	148	3 116 941
Services Investment Incentives	1 057 745	–	83 905	–	–	–	–	83 905	1 141 650
Infrastructure Investment Support	1 178 796	–	12 000	–	–	–	–	12 000	1 190 796
Product and Systems Development	16 127	–	380	–	–	–	–	380	16 507
Strategic Partnership and Customer Care	21 283	–	1 650	–	–	–	–	1 650	22 933
Total	**5 437 524**	**–**	**98 083**	**–**	**–**	**–**	**–**	**98 083**	**5 535 607**

Programme 6: Incentives (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**191 877**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**191 877**
Compensation of employees	159 789	–	–	–	–	–	–	–	159 789
Goods and services	32 088	–	–	–	–	–	–	–	32 088
Transfers and subsidies	**5 245 647**	**–**	**98 083**	**–**	**–**	**–**	**–**	**98 083**	**5 343 730**
Public corporations and private enterprises	5 244 504	–	95 905	–	–	–	–	95 905	5 340 409
Households	1 143	–	2 178	–	–	–	–	2 178	3 321
Total	**5 437 524**	**–**	**98 083**	**–**	**–**	**–**	**–**	**98 083**	**5 535 607**

Programme 7: Export

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
African Bilateral Economic Relations	26 012	–	2 064	–	–	–	–	2 064	28 076
Export Promotion and Marketing	47 346	–	(879)	–	–	–	–	(879)	46 467
Trade and Investment Foreign Services Management Unit	341 831	–	(19 720)	–	–	–	–	(19 720)	322 111
Export Development and Support	14 842	–	(849)	–	–	–	–	(849)	13 993
Total	**430 031**	**–**	**(19 384)**	**–**	**–**	**–**	**–**	**(19 384)**	**410 647**
Economic classification									
Current payments	**255 777**	**–**	**(20 000)**	**–**	**–**	**–**	**–**	**(20 000)**	**235 777**
Compensation of employees	201 649	–	(20 000)	–	–	–	–	(20 000)	181 649
Goods and services	54 128	–	–	–	–	–	–	–	54 128
Transfers and subsidies	**172 704**	**–**	**616**	**–**	**–**	**–**	**–**	**616**	**173 320**
Public corporations and private enterprises	172 704	–	–	–	–	–	–	–	172 704
Households	–	–	616	–	–	–	–	616	616
Payments for capital assets	**1 550**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 550**
Machinery and equipment	1 550	–	–	–	–	–	–	–	1 550
Total	**430 031**	**–**	**(19 384)**	**–**	**–**	**–**	**–**	**(19 384)**	**410 647**

Programme 8: Transformation and Competition

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Economic Planning and Advisory	8 474	–	155	–	–	–	–	155	8 629
Implementation Coordination and Competition Oversight	2 126 769	–	190	–	–	–	–	190	2 126 959
Investment and Development	4 522	–	–	–	–	–	–	–	4 522
Equity and Empowerment	58 833	–	3 294	–	–	–	–	3 294	62 127
Total	**2 198 598**	**–**	**3 639**	**–**	**–**	**–**	**–**	**3 639**	**2 202 237**
Economic classification									
Current payments	**90 792**	**–**	**5 000**	**–**	**–**	**–**	**–**	**5 000**	**95 792**
Compensation of employees	70 471	–	–	–	–	–	–	–	70 471
Goods and services	20 321	–	5 000	–	–	–	–	5 000	25 321
Transfers and subsidies	**2 106 865**	**–**	**(1 361)**	**–**	**–**	**–**	**–**	**(1 361)**	**2 105 504**
Departmental agencies and accounts	496 809	–	–	–	–	–	–	–	496 809
Public corporations and private enterprises	1 608 350	–	–	–	–	–	–	–	1 608 350
Non-profit institutions	1 706	–	(1 706)	–	–	–	–	(1 706)	–
Households	–	–	345	–	–	–	–	345	345
Payments for capital assets	**941**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**941**
Machinery and equipment	292	–	–	–	–	–	–	–	292
Software and other intangible assets	649	–	–	–	–	–	–	–	649
Total	**2 198 598**	**–**	**3 639**	**–**	**–**	**–**	**–**	**3 639**	**2 202 237**

Programme 9: Research

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Expenditure announced in the budget	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Economic Research and Policy Coordination	37 840	–	2 614	–	–	–	–	2 614	40 454
Macroeconomic and Microeconomic Policy	14 984	–	(1 153)	–	–	–	–	(1 153)	13 831
Growth Path and Decent Work	15 426	–	(1 342)	–	–	–	–	(1 342)	14 084
Total	**68 250**	**–**	**119**	**–**	**–**	**–**	**–**	**119**	**68 369**
Economic classification									
Current payments	**67 051**	**–**	**1 063**	**–**	**–**	**–**	**–**	**1 063**	**68 114**
Compensation of employees	47 316	–	–	–	–	–	–	–	47 316
Goods and services	19 735	–	1 063	–	–	–	–	1 063	20 798
Transfers and subsidies	**–**	**–**	**255**	**–**	**–**	**–**	**–**	**255**	**255**
Households	–	–	255	–	–	–	–	255	255
Payments for capital assets	**1 199**	**–**	**(1 199)**	**–**	**–**	**–**	**–**	**(1 199)**	**–**
Machinery and equipment	557	–	(557)	–	–	–	–	(557)	–
Software and other intangible assets	642	–	(642)	–	–	–	–	(642)	–
Total	**68 250**	**–**	**119**	**–**	**–**	**–**	**–**	**119**	**68 369**

Details of adjustments to the 2026 ENE

Virements and shifts within the vote

Programmes

1. Administration
2. Trade
3. Investment and Spatial Industrial Development
4. Sectors
5. Regulation
6. Incentives
7. Export
8. Transformation and Competition
9. Research

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(36 625)**	**Programme 1**		**239**
Goods and services	Bursaries	(167)	Software and other intangible assets	Computer services	167
	Bursaries	(2)	Interest and rent on land	Interest on overdue accounts	2
	Operating leases	(70)	Machinery and equipment	Computer equipment	70
			Programme 8		**5 000**
	Audit fees	(5 000)	Goods and services	Advertising, business and advisory services, contractors, operating payments, training and development, travel and subsistence, venues and facilities	5 000
			Programme 9		**1 063**
	Computer services, operating leases[1]	(1 063)	Goods and services	Administrative fees, business and advisory services[1]	1 063
			Programme 1		**323**
Machinery and equipment	Audiovisual equipment, domestic furniture, and security equipment, system material	(323)	Software and other intangible assets	Computer services	323
			Programme 2		**30 000**
Compensation of employees	Salaries and wages[1]	(30 000)	Goods and services	Venues and facilities[1]	30 000
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget		**3.5%**			
Programme 3		**(27 657)**	**Programme 3**		**15 657**
Goods and services	Agency and support/ outsourced services[1]	(10 657)	Departmental agencies and accounts	Productivity South Africa (workplace challenge)[1]	10 657
Public corporations and private enterprises	Various institutions (one-stop shop)[1]	(2 000)	Goods and services	Computer services[1]	2 000
	Various institutions (one-stop shop)[1]	(3 000)	Goods and services	Business and advisory services[1]	3 000
			Programme 6		**12 000**
	Industrial development zones (other)[1]	(12 000)	Public corporations and private enterprises	Critical infrastructure programme (industrial parks)[1]	12 000
Shifts within the programme as a percentage of the programme budget		8.2%			
Virements to other programmes as a percentage of the programme budget		**6.3%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 4		**(150 000)**	**Programme 2**		**69 000**
Public corporations and private enterprises	Industrial Development Corporation (sector programmes)[1]	(6 894)	Goods and services	Administrative fees, computer services, travel and subsistence[1]	6 894
	Industrial Development Corporation (sector programmes)[1]	(62 106)		Business and advisory services, contractors, travel and subsistence, venues and facilities[1]	62 106
			Programme 6		**81 000**
	Industrial Development Corporation (sector programmes)[1]	(81 000)	Public corporations and private enterprises	Various institutions for services sector development incentives[1]	81 000
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**8.9%**			
Programme 7		**(20 000)**	**Programme 1**		**5 066**
Compensation of employees	Salaries and wages[1]	(5 066)	Households	Leave gratuity[1]	5 066
			Programme 2		**10 403**
	Salaries and wages[1]	(10 000)	Goods and services	Venues and facilities, travel and subsistence[1]	10 000
	Salaries and wages[1]	(403)	Households	Leave gratuity[1]	403
			Programme 4		**245**
	Salaries and wages[1]	(245)	Households	Early pension penalty, leave gratuity[1]	245
			Programme 5		**73**
	Salaries and wages[1]	(73)	Households	Leave gratuity[1]	73
			Programme 6		**2 178**
	Salaries and wages[1]	(2 178)	Households	Early pension penalty, leave gratuity, voluntary exit[1]	2 178
			Programme 7		**616**
	Salaries and wages[1]	(616)	Households	Leave gratuity	616
			Programme 8		**345**
	Salaries and wages[1]	(345)	Households	Leave gratuity[1]	345
			Programme 9		**255**
	Salaries and wages[1]	(255)	Households	Leave gratuity[1]	255
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget		**4.5%**			
Programme 8		**(1 706)**	**Programme 6**		**1 706**
Non-profit institutions	Black Business Council[1]	(1 706)	Public corporations and private enterprises	Various institutions for services sector development incentives[1]	1 706
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0.1%**			
Programme 9		**(1 199)**	**Programme 6**		**1 199**
Machinery and equipment	Computer equipment[1]	(557)	Public corporations and private enterprises	Various institutions for services sector development incentives[1]	557
Software and other intangible assets	Computer services[1]	(642)		Various institutions for services sector development incentives[1]	642
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**1.8%**			
Total		**(237 187)**			**237 187**

1. National Treasury approval has been obtained.

Self-financing expenditure – R43.7 million

Programme 1: Administration

Revenue of R43.7 million was generated from rental income. These funds will be used to supplement payments for the public-private partnership contract for the department's campus.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	1 069 471	424 474	40	936 926	88	1 057 993	9.0	430 646	41
Trade	315 692	177 298	56	308 919	98	375 828	3.2	236 039	62.8
Investment and Spatial Industrial Development	159 409	57 152	36	146 755	92	178 733	1.5	67 148	37.6
Sectors	1 534 105	930 658	61	1 578 541	103	1 536 132	13.1	1 068 698	69.6
Regulation	407 261	231 350	57	414 470	102	376 687	3.2	227 625	60.4
Incentives	5 230 216	1 861 944	36	5 195 258	99	5 535 607	47.1	1 760 988	31.8
Export	385 274	245 857	64	338 053	88	410 647	3.5	248 328	60.5
Transformation and Competition	1 962 634	1 447 220	74	1 932 588	98	2 202 237	18.8	1 407 377	63.9
Research	64 587	24 743	38	46 468	72	68 369	0.6	21 356	31.2
Total	**11 128 649**	**5 400 696**	**49**	**10 897 978**	**98**	**11 742 233**	**100.0**	**5 468 205**	**46.6**
Economic classification									–
Current payments	**2 090 309**	**846 232**	**40**	**1 717 822**	**82**	**2 186 811**	**18.6**	**910 733**	**41.6**
Compensation of employees	1 118 311	505 328	45	1 022 301	91	1 190 598	10.1	511 648	43.0
Goods and services	971 998	340 904	35	695 521	72	996 211	8.5	399 072	40.1
Interest and rent on land	–	–	–	–	–	2	0.0	13	650.0
Transfers and subsidies	**9 028 483**	**4 554 065**	**50**	**9 103 200**	**101**	**9 536 802**	**81.2**	**4 551 382**	**47.7**
Departmental agencies and accounts	1 307 989	966 335	74	1 333 349	102	1 267 622	10.8	898 223	70.9
Foreign governments and international organisations	48 453	2 426	5	41 001	85	49 782	0.4	2 323	4.7
Public corporations and private enterprises	7 495 331	3 451 905	46	7 530 492	100	8 034 227	68.4	3 502 365	43.6
Non-profit institutions	170 705	129 040	76	178 744	105	174 028	1.5	141 000	81.0
Households	6 005	4 359	73	19 614	327	11 143	0.1	7 471	67.0
Payments for capital assets	**9 857**	**399**	**4**	**76 791**	**779**	**18 620**	**0.2**	**6 078**	**32.6**
Machinery and equipment	8 220	399	5	74 301	904	15 392	0.1	791	5.1
Software and other intangible assets	1 637	–	–	2 490	152	3 228	0.0	5 287	163.8
Payments for financial assets	**–**	**–**	**–**	**165**	**–**	**–**	**–**	**12**	**–**
Total	**11 128 649**	**5 400 696**	**49**	**10 897 978**	**98**	**11 742 233**	**100.0**	**5 468 205**	**46.6**

Expenditure trends

Total expenditure in 2025/26 was R10.9 billion, 98 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R5.4 billion, 49 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R5.5 billion, 46.6 per cent of the adjusted appropriation of R11.7 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 increased by R67 509, 1.3 per cent. This was mainly driven by expenditure associated with South Africa's assumption of the chairship of the Southern African Customs Union and Southern African Development Community, including costs related to hosting and participating in summit meetings and other engagements.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**220 195**	**67 380**	**30.6**	**126 755**	**57.6**	**222 074**	**202 101**	**100.0**	**68 119**	**33.7**
Tax receipts	8 125	2 783	34.3	7 848	96.6	8 150	8 150	4.0	2 558	63 432.4
Sales of goods and services produced by the department	645	236	36.6	612	94.9	647	647	0.3	269	41.6
Sales of scrap, waste, arms and other used current goods	152	89	58.6	141	92.8	154	154	0.1	146	94.8
Fines, penalties and forfeits	90 894	42 589	46.9	51 408	56.6	90 496	71 000	35.1	42 578	60.0
Interest, dividends and rent on land	50 982	203	0.4	248	0.5	50 944	50 350	24.9	73	0.1
Sales of capital assets	370	357	96.5	363	98.1	370	555	0.3	555	100.0
Transactions in financial assets and liabilities	69 027	21 123	30.6	66 135	95.8	71 313	71 245	35.3	21 940	30.8
Total	**220 195**	**67 380**	**30.6**	**126 755**	**57.6**	**222 074**	**202 101**	**100.0**	**68 119**	**33.7**

Revenue trends

Mid-year revenue in 2025/26 was R67.4 million, 30.6 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was 68.1 million, 33.7 per cent of the adjusted estimate of R202.1 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R739 000, 1.1 per cent. This was mainly attributable to rental income collected from public entities occupying premises on the department's campus, foreign exchange gains realised on the settlement of foreign-denominated expenditure, and proceeds generated from the disposal of a capital asset.

Changes to transfers and subsidies, including conditional grants

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Self-financing	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**–**	**–**	**5 066**	**–**	**–**	**–**	**–**	**5 066**	**5 066**
Employee social benefits	–	–	5 066	–	–	–	–	5 066	5 066
Trade									
Households									
Social benefits									
Current	**–**	**–**	**403**	**–**	**–**	**–**	**–**	**403**	**403**
Employee social benefits	–	–	403	–	–	–	–	403	403
Investment and Spatial Industrial Development									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**–**	**–**	**10 657**	**–**	**–**	**–**	**–**	**10 657**	**10 657**
Productivity South Africa: Workplace challenge programme	–	–	10 657	–	–	–	–	10 657	10 657

Changes to transfers and subsidies, including conditional grants (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Self-financing	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Public corporations and private enterprises									
Public corporations									
Other transfers									
Current	**70 895**	**–**	**(17 000)**	**–**	**–**	**–**	**–**	**(17 000)**	**53 895**
Various institutions: Industrial development zones – other	27 996	–	(12 000)	–	–	–	–	(12 000)	15 996
Industrial Development Corporation: Regional industrial development	24 365	–	5 000	–	–	–	–	5 000	29 365
Various institutions: One-stop shop	18 534	–	(10 000)	–	–	–	–	(10 000)	8 534
Households									
Social benefits									
Current	**–**	**–**	**819**	**–**	**–**	**–**	**–**	**819**	**819**
Employee social benefits	–	–	819	–	–	–	–	819	819
Sectors									
Public corporations and private enterprises									
Public corporations									
Other transfers									
Current	**520 661**	**–**	**(150 000)**	**–**	**–**	**–**	**–**	**(150 000)**	**370 661**
Industrial Development Corporation: Sector programmes	507 788	–	(160 000)	–	–	–	–	(160 000)	347 788
Council for Scientific and Industrial Research: National Foundry Technology Network	12 873	–	10 000	–	–	–	–	10 000	22 873
Households									
Social benefits									
Current	**–**	**–**	**245**	**–**	**–**	**–**	**–**	**245**	**245**
Employee social benefits	–	–	245	–	–	–	–	245	245
Regulation									
Households									
Social benefits									
Current	**–**	**–**	**73**	**–**	**–**	**–**	**–**	**73**	**73**
Employee social benefits	–	–	73	–	–	–	–	73	73
Incentives									
Public corporations and private enterprises									
Public corporations									
Other transfers									
Capital	**50 286**	**–**	**12 000**	**–**	**–**	**–**	**–**	**12 000**	**62 286**
Various institutions: Critical infrastructure programme: Industrial parks	50 286	–	12 000	–	–	–	–	12 000	62 286
Public corporations and private enterprises									
Private enterprises									
Subsidies on production or products									
Current	**3 839 043**	**–**	**53 905**	**–**	**–**	**–**	**–**	**53 905**	**3 892 948**
Various institutions: Services sector development incentives	1 038 405	–	83 905	–	–	–	–	83 905	1 122 310
Various institutions: Manufacturing development incentives	2 800 638	–	(30 000)	–	–	–	–	(30 000)	2 770 638

Changes to transfers and subsidies, including conditional grants (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Self-financing	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Public corporations and private enterprises									
Private enterprises									
Other transfers									
Current	**202 450**	**–**	**30 000**	**–**	**–**	**–**	**–**	**30 000**	**232 450**
Various institutions: Export market and investment assistance	202 450	–	30 000	–	–	–	–	30 000	232 450
Households									
Social benefits									
Current	**1 143**	**–**	**2 168**	**–**	**–**	**–**	**–**	**2 168**	**3 311**
Employee social benefits	1 143	–	2 168	–	–	–	–	2 168	3 311
Households									
Other transfers to households									
Current	**–**	**–**	**10**	**–**	**–**	**–**	**–**	**10**	**10**
Other transfers to households	–	–	10	–	–	–	–	10	10
Export									
Households									
Social benefits									
Current	**–**	**–**	**616**	**–**	**–**	**–**	**–**	**616**	**616**
Employee social benefits	–	–	616	–	–	–	–	616	616
Transformation and Competition									
Non-profit institutions									
Current	**1 706**	**–**	**(1 706)**	**–**	**–**	**–**	**–**	**(1 706)**	**–**
Black Business Council	1 706	–	(1 706)	–	–	–	–	(1 706)	–
Households									
Social benefits									
Current	**–**	**–**	**345**	**–**	**–**	**–**	**–**	**345**	**345**
Employee social benefits	–	–	345	–	–	–	–	345	345
Research									
Households									
Social benefits									
Current	**–**	**–**	**255**	**–**	**–**	**–**	**–**	**255**	**255**
Employee social benefits	–	–	255	–	–	–	–	255	255

Vote 40

Transport

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**102 108 869**	**(1 392 588)**	**21 220**	**100 737 501**
of which:				
Current payments	2 059 114	–	17 269	2 076 383
Transfers and subsidies	96 652 714	(1 392 588)	–	95 260 126
Payments for capital assets	17 785	–	3 951	21 736
Payments for financial assets	3 379 256	–	–	3 379 256
Direct charge against the National Revenue Fund	**14 270**	**–**	**–**	**14 270**
Executive authority	Minister of Transport			
Accounting officer	Director-General of Transport			
Website	www.transport.gov.za			

Vote purpose

Lead the provision of an integrated, sustainable, reliable and safe transport system through planning, developing, coordinating, promoting and implementing transport policies, regulations and strategies.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to June)[1]	Changed target for 2026/27
Road infrastructure projects implemented	Road Transport	Increased infrastructure investment, access and efficiency	26 799 km	25 024 km	–
Lane kilometres of surfaced roads rehabilitated per year (km)	Road Transport		4 200	168	–
Lane kilometres of roads resealed per year (km)	Road Transport		5 300	229	–
Kilometres of roads regravelled per year (km)	Road Transport		8 000	38 723	–
Square metres of blacktop patching on roads (including pothole repairs) per year (m^2)	Road Transport		2 700 000	329 897	–
Kilometres of gravel roads bladed per year (km)	Road Transport		950 000	55 750	–
Total number of municipalities with integrated public transport networks facilitated at the construction phase	Public Transport	Improved service delivery in the local government sphere	11	11	–
Number of average weekday bus rapid transit passenger trips per year: Rea Vaya (Johannesburg)	Public Transport		39 130	16 908	–
Number of average weekday bus rapid transit passenger trips per year: MyCiTi (Cape Town)	Public Transport		66 333	62 757	–
Number of average weekday bus rapid transit passenger trips per year: GO George (George)	Public Transport		28 500	19 747	–

Performance (continued)

Indicator	Programme	MTDP outcome	Annual performance		
			Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to June)[1]	Changed target for 2026/27
Number of average weekday bus rapid transit passenger trips per year: A Re Yeng (Tshwane)	Public Transport	Improved service delivery in the local government sphere	15 366	7 383	–
Number of average weekday bus rapid transit passenger trips per year: Libhongolethu (Nelson Mandela Bay)	Public Transport		12 692	4 241	–
Number of average weekday bus rapid transit passenger trips per year: Harambee (Ekurhuleni)	Public Transport		13 000	10 092	–
Number of average weekday bus rapid transit passenger trips per year: Leeto la Polokwane (Polokwane)	Public Transport		8 343	6 266	–
Number of average weekday bus rapid transit passenger trips per year: Yarona (Rustenburg)	Public Transport		30 000	17 584	–
Number of average weekday bus rapid transit passenger trips per year: Huaweng (Mangaung)	Public Transport		6 000	6 334	–

1. Only data for the first quarter was available at the time of publication.

Progress

Performance on road maintenance programmes in the first quarter remained constrained by procurement delays, resulting in slow progress. Data from second quarter will give a better indication of progress. To meet its targets by the end of the financial year, the department plans to strengthen expenditure and performance monitoring and prioritise the completion of projects already under construction.

Passenger trips across integrated public transport networks in municipalities showed mixed performance in the first quarter of 2026/27, with some municipalities (Mangaung, Polokwane, Ekurhuleni and Cape Town) performing almost in line with projections, while others (Johannesburg, George and Tshwane) showed slower performance due to delays in the introduction of new phases and the procurement of buses. Some of these achievements are the result of adjustments made as part of the winding up of the *public transport network grant*.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Declared unspent funds	Rollovers	Self-financing	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	659 876	–	30 381	–	4 900	–	–	35 281	695 157
Integrated Transport Planning	119 222	–	–	–	–	–	–	–	119 222
Rail Transport	31 918 755	–	–	(1 000 000)	6 485	–	–	(993 515)	30 925 240
Road Transport	52 969 746	1 457 412	3 704	(1 850 000)	–	–	–	(388 884)	52 580 862
Civil Aviation	269 813	–	–	–	9 835	–	–	9 835	279 648
Maritime Transport	1 317 263	–	(35 686)	–	–	–	–	(35 686)	1 281 577
Public Transport	14 797 340	–	671	–	–	–	–	671	14 798 011
State-owned Companies Governance Assurance and Performance	56 854	–	930	–	–	–	–	930	57 784
Subtotal	**102 108 869**	**1 457 412**	**–**	**(2 850 000)**	**21 220**	**–**	**–**	**(1 371 368)**	**100 737 501**

Adjusted estimates (continued)

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Declared unspent funds	Rollovers	Self-financing	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Direct charge against the National Revenue Fund	**14 270**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**14 270**
International Oil Pollution Compensation Funds	14 270	–	–	–	–	–	–	–	14 270
Total	**102 123 139**	**1 457 412**	**–**	**(2 850 000)**	**21 220**	**–**	**–**	**(1 371 368)**	**100 751 771**
Economic classification									
Current payments	**2 059 114**	**–**	**(3 951)**	**–**	**21 220**	**–**	**–**	**17 269**	**2 076 383**
Compensation of employees	664 561	–	–	–	–	–	–	–	664 561
Goods and services	1 394 553	–	(3 951)	–	21 220	–	–	17 269	1 411 822
Transfers and subsidies	**96 666 984**	**1 457 412**	**–**	**(2 850 000)**	**–**	**–**	**–**	**(1 392 588)**	**95 274 396**
Provinces and municipalities	32 174 222	599 512	–	–	–	–	–	599 512	32 773 734
Departmental agencies and accounts	31 520 767	857 900	–	(1 850 000)	–	–	–	(992 100)	30 528 667
Foreign governments and international organisations	40 409	–	–	–	–	–	–	–	40 409
Public corporations and private enterprises	32 699 202	–	586	(1 000 000)	–	–	–	(999 414)	31 699 788
Non-profit institutions	38 009	–	–	–	–	–	–	–	38 009
Households	194 375	–	(586)	–	–	–	–	(586)	193 789
Payments for capital assets	**17 785**	**–**	**3 951**	**–**	**–**	**–**	**–**	**3 951**	**21 736**
Machinery and equipment	17 785	–	3 951	–	–	–	–	3 951	21 736
Payments for financial assets	**3 379 256**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**3 379 256**
Total	**102 123 139**	**1 457 412**	**–**	**(2 850 000)**	**21 220**	**–**	**–**	**(1 371 368)**	**100 751 771**

1. Other adjustments include funds shifted within a vote following a function shift, funds shifted between votes, the appropriation of funds for expenditure already announced by the minister during the tabling of the annual budget, adjustments due to significant and unforeseeable economic and financial events, the use of funds in emergency situations, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Declared unspent funds	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	46 375	–	1 992	–	–	–	–	1 992	48 367
Management	94 877	–	(5 275)	–	–	–	–	(5 275)	89 602
Corporate Services	328 319	–	1 656	–	–	–	–	1 656	329 975
Communications	93 229	–	34 000	–	4 900	–	–	38 900	132 129
Office Accommodation	97 076	–	(1 992)	–	–	–	–	(1 992)	95 084
Total	**659 876**	**–**	**30 381**	**–**	**4 900**	**–**	**–**	**35 281**	**695 157**

Programme 1: Administration (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Declared unspent funds	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**624 156**	**–**	**30 049**	**–**	**4 900**	**–**	**–**	**34 949**	**659 105**
Compensation of employees	279 945	–	–	–	–	–	–	–	279 945
Goods and services	344 211	–	30 049	–	4 900	–	–	34 949	379 160
Transfers and subsidies	**22 116**	**–**	**(3 619)**	**–**	**–**	**–**	**–**	**(3 619)**	**18 497**
Departmental agencies and accounts	1 797	–	–	–	–	–	–	–	1 797
Households	20 319	–	(3 619)	–	–	–	–	(3 619)	16 700
Payments for capital assets	**13 604**	**–**	**3 951**	**–**	**–**	**–**	**–**	**3 951**	**17 555**
Machinery and equipment	13 604	–	3 951	–	–	–	–	3 951	17 555
Total	**659 876**	**–**	**30 381**	**–**	**4 900**	**–**	**–**	**35 281**	**695 157**

Programme 2: Integrated Transport Planning

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Declared unspent funds	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Macro Sector Planning	17 534	–	–	–	–	–	–	–	17 534
Freight Logistics	21 303	–	(500)	–	–	–	–	(500)	20 803
Modelling and Economic Analysis	41 281	–	2 000	–	–	–	–	2 000	43 281
Regional Integration	11 849	–	–	–	–	–	–	–	11 849
Research and Innovation	15 709	–	–	–	–	–	–	–	15 709
Integrated Transport Planning Administration Support	11 546	–	(1 500)	–	–	–	–	(1 500)	10 046
Total	**119 222**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**119 222**
Economic classification									
Current payments	**100 763**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**100 763**
Compensation of employees	65 480	–	–	–	–	–	–	–	65 480
Goods and services	35 283	–	–	–	–	–	–	–	35 283
Transfers and subsidies	**18 170**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**18 170**
Departmental agencies and accounts	18 170	–	–	–	–	–	–	–	18 170
Payments for capital assets	**289**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**289**
Machinery and equipment	289	–	–	–	–	–	–	–	289
Total	**119 222**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**119 222**

Programme 3: Rail Transport

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Declared unspent funds	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Rail Regulation	18 118	–	3 000	–	6 485	–	–	9 485	27 603
Rail Infrastructure and Industry Development	91 006	–	–	–	–	–	–	–	91 006
Rail Operations	13 459	–	(3 000)	–	–	–	–	(3 000)	10 459
Rail Oversight	31 789 276	–	–	(1 000 000)	–	–	–	(1 000 000)	30 789 276
Rail Administration Support	6 896	–	–	–	–	–	–	–	6 896
Total	**31 918 755**	**–**	**–**	**(1 000 000)**	**6 485**	**–**	**–**	**(993 515)**	**30 925 240**
Economic classification									
Current payments	**129 319**	**–**	**–**	**–**	**6 485**	**–**	**–**	**6 485**	**135 804**
Compensation of employees	32 931	–	–	–	–	–	–	–	32 931
Goods and services	96 388	–	–	–	6 485	–	–	6 485	102 873
Transfers and subsidies	**31 789 276**	**–**	**–**	**(1 000 000)**	**–**	**–**	**–**	**(1 000 000)**	**30 789 276**
Departmental agencies and accounts	86 422	–	–	–	–	–	–	–	86 422
Public corporations and private enterprises	31 702 854	–	–	(1 000 000)	–	–	–	(1 000 000)	30 702 854
Payments for capital assets	**160**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**160**
Machinery and equipment	160	–	–	–	–	–	–	–	160
Total	**31 918 755**	**–**	**–**	**(1 000 000)**	**6 485**	**–**	**–**	**(993 515)**	**30 925 240**

Programme 4: Road Transport

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Declared unspent funds	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Road Regulation	52 332	–	16 384	–	–	–	–	16 384	68 716
Road Infrastructure and Industry Development	85 005	–	(13 436)	–	–	–	–	(13 436)	71 569
Road Oversight	52 794 249	1 457 412	–	(1 850 000)	–	–	–	(392 588)	52 401 661
Road Administration Support	10 823	–	–	–	–	–	–	–	10 823
Road Engineering Standards	27 337	–	756	–	–	–	–	756	28 093
Total	**52 969 746**	**1 457 412**	**3 704**	**(1 850 000)**	**–**	**–**	**–**	**(388 884)**	**52 580 862**
Economic classification									
Current payments	**174 452**	**–**	**1 686**	**–**	**–**	**–**	**–**	**1 686**	**176 138**
Compensation of employees	82 102	–	–	–	–	–	–	–	82 102
Goods and services	92 350	–	1 686	–	–	–	–	1 686	94 036
Transfers and subsidies	**49 414 993**	**1 457 412**	**2 018**	**(1 850 000)**	**–**	**–**	**–**	**(390 570)**	**49 024 423**
Provinces and municipalities	18 054 213	599 512	–	–	–	–	–	599 512	18 653 725
Departmental agencies and accounts	31 360 780	857 900	–	(1 850 000)	–	–	–	(992 100)	30 368 680
Households	–	–	2 018	–	–	–	–	2 018	2 018
Payments for capital assets	**1 045**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 045**
Machinery and equipment	1 045	–	–	–	–	–	–	–	1 045
Payments for financial assets	**3 379 256**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**3 379 256**
Total	**52 969 746**	**1 457 412**	**3 704**	**(1 850 000)**	**–**	**–**	**–**	**(388 884)**	**52 580 862**

Programme 5: Civil Aviation

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Declared unspent funds	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Aviation Policy and Regulations	39 783	–	–	–	4 835	–	–	4 835	44 618
Aviation Economic Analysis and Industry Development	23 933	–	–	–	5 000	–	–	5 000	28 933
Aviation Safety, Security, Environment, and Search and Rescue	104 058	–	–	–	–	–	–	–	104 058
Aviation Oversight	94 562	–	–	–	–	–	–	–	94 562
Aviation Administration Support	7 477	–	–	–	–	–	–	–	7 477
Total	**269 813**	**–**	**–**	**–**	**9 835**	**–**	**–**	**9 835**	**279 648**
Economic classification									
Current payments	**240 442**	**–**	**–**	**–**	**9 835**	**–**	**–**	**9 835**	**250 277**
Compensation of employees	53 887	–	–	–	–	–	–	–	53 887
Goods and services	186 555	–	–	–	9 835	–	–	9 835	196 390
Transfers and subsidies	**28 726**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**28 726**
Foreign governments and international organisations	23 279	–	–	–	–	–	–	–	23 279
Non-profit institutions	5 447	–	–	–	–	–	–	–	5 447
Payments for capital assets	**645**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**645**
Machinery and equipment	645	–	–	–	–	–	–	–	645
Total	**269 813**	**–**	**–**	**–**	**9 835**	**–**	**–**	**9 835**	**279 648**

Programme 6: Maritime Transport

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Declared unspent funds	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Maritime Policy Development	14 245	–	(2 036)	–	–	–	–	(2 036)	12 209
Maritime Infrastructure and Industry Development	13 334	–	(718)	–	–	–	–	(718)	12 616
Implementation, Monitoring and Evaluation	343 100	–	(34 000)	–	–	–	–	(34 000)	309 100
Maritime Oversight	939 873	–	–	–	–	–	–	–	939 873
Maritime Administration Support	6 711	–	1 068	–	–	–	–	1 068	7 779
Total	**1 317 263**	**–**	**(35 686)**	**–**	**–**	**–**	**–**	**(35 686)**	**1 281 577**

Programme 6: Maritime Transport (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Declared unspent funds	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**376 889**	**–**	**(35 686)**	**–**	**–**	**–**	**–**	**(35 686)**	**341 203**
Compensation of employees	30 025	–	–	–	–	–	–	–	30 025
Goods and services	346 864	–	(35 686)	–	–	–	–	(35 686)	311 178
Transfers and subsidies	**939 873**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**939 873**
Departmental agencies and accounts	53 598	–	–	–	–	–	–	–	53 598
Foreign governments and international organisations	2 860	–	–	–	–	–	–	–	2 860
Public corporations and private enterprises	883 415	–	–	–	–	–	–	–	883 415
Payments for capital assets	**501**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**501**
Machinery and equipment	501	–	–	–	–	–	–	–	501
Total	**1 317 263**	**–**	**(35 686)**	**–**	**–**	**–**	**–**	**(35 686)**	**1 281 577**

Programme 7: Public Transport

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Declared unspent funds	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Public Transport Regulation	54 591	–	11 671	–	–	–	–	11 671	66 262
Rural and Scholar Transport	45 262	–	(11 000)	–	–	–	–	(11 000)	34 262
Public Transport Industry Development	206 971	–	–	–	–	–	–	–	206 971
Public Transport Oversight	14 439 560	–	–	–	–	–	–	–	14 439 560
Public Transport Administration Support	16 301	–	–	–	–	–	–	–	16 301
Public Transport Network Development	34 655	–	–	–	–	–	–	–	34 655
Total	**14 797 340**	**–**	**671**	**–**	**–**	**–**	**–**	**671**	**14 798 011**
Economic classification									
Current payments	**357 423**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**357 423**
Compensation of employees	75 446	–	–	–	–	–	–	–	75 446
Goods and services	281 977	–	–	–	–	–	–	–	281 977
Transfers and subsidies	**14 439 560**	**–**	**671**	**–**	**–**	**–**	**–**	**671**	**14 440 231**
Provinces and municipalities	14 120 009	–	–	–	–	–	–	–	14 120 009
Public corporations and private enterprises	112 933	–	586	–	–	–	–	586	113 519
Non-profit institutions	32 562	–	–	–	–	–	–	–	32 562
Households	174 056	–	85	–	–	–	–	85	174 141
Payments for capital assets	**357**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**357**
Machinery and equipment	357	–	–	–	–	–	–	–	357
Total	**14 797 340**	**–**	**671**	**–**	**–**	**–**	**–**	**671**	**14 798 011**

Programme 8: State-owned Companies Governance Assurance and Performance

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Declared unspent funds	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Technical Services	10 790	–	–	–	–	–	–	–	10 790
Public Entity Oversight	17 540	–	930	–	–	–	–	930	18 470
Governance Services	13 905	–	–	–	–	–	–	–	13 905
State Owned Companies Risk and Ethics	3 479	–	–	–	–	–	–	–	3 479
Business Enhancement Services	3 167	–	–	–	–	–	–	–	3 167
State-owned Companies Governance Assurance and Performance Administrative Support	7 973	–	–	–	–	–	–	–	7 973
Total	**56 854**	**–**	**930**	**–**	**–**	**–**	**–**	**930**	**57 784**
Economic classification									
Current payments	**55 670**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**55 670**
Compensation of employees	44 745	–	–	–	–	–	–	–	44 745
Goods and services	10 925	–	–	–	–	–	–	–	10 925
Transfers and subsidies	**–**	**–**	**930**	**–**	**–**	**–**	**–**	**930**	**930**
Households	–	–	930	–	–	–	–	930	930
Payments for capital assets	**1 184**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 184**
Machinery and equipment	1 184	–	–	–	–	–	–	–	1 184
Total	**56 854**	**–**	**930**	**–**	**–**	**–**	**–**	**930**	**57 784**

Details of adjustments to the 2026 ENE

Unforeseeable and unavoidable expenditure – R1.457 billion

Programme 4: Road Transport

R857.9 million is allocated to the South African National Roads Agency to rehabilitate damaged road infrastructure in Eastern Cape (R50 million), Limpopo (R423.6 million), Mpumalanga (R335.5 million) and Western Cape (R48.8 million).

R599.512 million is allocated to the disaster relief component of the *provincial roads maintenance grant* to repair damaged road infrastructure in Eastern Cape (R65 million), Limpopo (R250 million), Mpumalanga (R115 million), Northern Cape (R105 million) and Western Cape (R64.5 million).

Virements and shifts within the vote

Programmes

1. Administration
2. Integrated Transport Planning
3. Rail Transport
4. Road Transport
5. Civil Aviation
6. Maritime Transport
7. Public Transport
8. State-owned Companies Governance Assurance and Performance

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(7 570)**	**Programme 1**		**3 951**
Goods and services	Advertising, contractors, entertainment, rental and hiring, training and development	(1 806)	Machinery and equipment	Computers, security equipment, sport and recreation equipment	1 806
	Travel and subsistence	(153)		Computers, photographic equipment	153
	Office accommodation (public-private partnership)	(1 992)		Vehicles for minister and deputy minister	1 992
			Programme 4		**2 018**
Households	Early retirement and voluntary exit programmes	(2 018)	Households	Early retirement and voluntary exit programmes	2 018
			Programme 7		**671**
	Early retirement and voluntary exit programmes	(671)	Households	Early retirement and voluntary exit programmes	671
			Programme 8		**930**
	Early retirement and voluntary exit programmes	(930)	Households	Early retirement and voluntary exit programmes	930
Shifts within the programme as a percentage of the programme budget		0.6%			
Virements to other programmes as a percentage of the programme budget		**0.5%**			
Programme 6		**(35 686)**	**Programme 1**		**34 000**
Goods and services	Unitary payment for tugboats[1]	(34 000)	Goods and services	Communications[1]	34 000
			Programme 4		**1 686**
	High cube containers	(718)	Goods and services	Review of the transportation of high-cube containers	718
	Maritime policy and legislation advisory services project	(968)		Review of the transportation of high-cube containers	968
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**2.7%**			
Programme 7		**(586)**	**Programme 7**		**586**
Households	Taxi recapitalisation programme[1]	(586)	Public corporations and private enterprises	Taxi empowerment projects[1]	586
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(43 842)**			**43 842**

1. National Treasury approval has been obtained.

Declared unspent funds – R2.85 billion

Programme 3: Rail transport

R1 billion in unspent funds is declared on transfers to the Passenger Rail Agency of South Africa due to ongoing litigation over its signalling project.

Programme 4: Road transport

R1.85 billion in unspent funds is declared on transfers to the South African National Roads Agency for the non-toll network due to delays in project implementation.

Rollovers – R21.220 million

Programme 1: Administration

R4.9 million is rolled over to settle outstanding invoices for the National Transport Conference.

Programme 3: Rail Transport

R6.485 million is rolled over to settle outstanding invoices for the development of railway safety regulations.

Programme 5: Civil Aviation

R4.835 million is rolled over to modernise and automate the aviation licensing and permit processes for domestic and international services.

R5 million is rolled over for the appointment of a regulating committee to assess and verify applications submitted by entities for tariff determination.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	689 185	254 716	37.0	587 082	85.2	695 157	0.7	249 805	35.9
Integrated Transport Planning	96 081	39 248	40.8	86 514	90.0	119 222	0.1	55 878	46.9
Rail Transport	37 486 128	19 390 410	51.7	39 215 479	104.6	30 925 240	30.7	20 061 249	64.9
Road Transport	49 827 777	28 378 678	57.0	47 911 247	96.2	52 580 862	52.2	27 310 397	51.9
Civil Aviation	572 626	243 682	42.6	540 740	94.4	279 648	0.3	130 378	46.6
Maritime Transport	1 537 979	87 549	5.7	1 528 663	99.4	1 281 577	1.3	100 979	7.9
Public Transport	16 679 006	6 931 432	41.6	16 378 526	98.2	14 798 011	14.7	6 760 583	45.7
State-owned Companies Governance Assurance and Performance	54 034	8 507	15.7	37 316	69.1	57 784	0.1	19 200	33.2
Subtotal	**106 942 816**	**55 334 221**	**51.7**	**106 285 567**	**99.4**	**100 737 501**	**100.0**	**54 688 469**	**54.3**
Direct charge against the National Revenue Fund	**13 716**	**–**	**–**	**4 956**	**36.1**	**14 270**	**0.0**	**–**	**–**
International Oil Pollution Compensation Funds	13 716	–	–	4 956	36.1	14 270	0.0	–	–
Total	**106 956 532**	**55 334 221**	**51.7**	**106 290 523**	**99.4**	**100 751 771**	**100.0**	**54 688 469**	**54.3**

Expenditure outcome for 2025/26 and actual expenditure for 2026/27 (continued)

Economic classification	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Current payments	**1 984 590**	**780 778**	**39.3**	**1 562 522**	**78.7**	**2 076 383**	**2.1**	**694 576**	**33.5**
Compensation of employees	640 900	297 643	46.4	598 929	93.5	664 561	0.7	303 456	45.7
Goods and services	1 343 690	483 134	36.0	963 593	71.7	1 411 822	1.4	391 120	27.7
Transfers and subsidies	**98 390 091**	**50 136 410**	**51.0**	**98 463 537**	**100.1**	**95 274 396**	**94.6**	**53 143 827**	**55.8**
Provinces and municipalities	34 415 069	16 734 314	48.6	34 415 071	100.0	32 773 734	32.5	16 852 357	51.4
Departmental agencies and accounts	25 001 708	13 960 006	55.8	23 111 708	92.4	30 528 667	30.3	16 212 456	53.1
Foreign governments and international organisations	38 840	16 438	42.3	21 962	56.5	40 409	0.0	14 624	36.2
Public corporations and private enterprises	38 573 079	19 381 624	50.2	40 783 079	105.7	31 699 788	31.5	20 011 109	63.1
Non-profit institutions	36 533	23 236	63.6	36 533	100.0	38 009	0.0	23 445	61.7
Households	324 862	20 793	6.4	95 184	29.3	193 789	0.2	29 836	15.4
Payments for capital assets	**7 664**	**2 619**	**34.2**	**9 592**	**125.2**	**21 736**	**0.0**	**5 171**	**23.8**
Machinery and equipment	7 664	2 619	34.2	9 592	125.2	21 736	0.0	5 171	23.8
Payments for financial assets	**6 574 187**	**4 414 415**	**67.1**	**6 254 872**	**95.1**	**3 379 256**	**3.4**	**844 895**	**25.0**
Total	**106 956 532**	**55 334 221**	**51.7**	**106 290 523**	**99.4**	**100 751 771**	**100.0**	**54 688 469**	**54.3**

Expenditure trends

Total expenditure in 2025/26 was R106.3 billion, 99.4 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R55.3 billion, 51.7 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R54.7 billion, 54.3 per cent of the adjusted appropriation of R100.8 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 decreased by R645.8 million, 1.2 per cent. This was due to a delay in the transfer payment to the South African National Roads Agency for the settlement of maturing debt and debt-related obligations for the Gauteng freeway improvement project.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**3 877**	**2 711**	**69.9**	**286 704**	**7 395.0**	**3 315**	**290 844**	**100.0**	**288 764**	**99.3**
Sales of goods and services produced by the department	1 590	1 072	67.4	2 498	157.1	1 253	2 323	0.8	1 260	54.2
Sales of scrap, waste, arms and other used current goods	7	–	–	–	–	32	7	0.0	–	–
Interest, dividends and rent on land	120	(6)	(5.0)	282 177	235 147.5	130	287 214	98.8	287 090	100.0
Transactions in financial assets and liabilities	2 160	1 645	76.2	2 030	94	1 900	1 300	0.4	414	31.8
Total	**3 877**	**2 711**	**69.9**	**286 705**	**7 395.0**	**3 315**	**290 844**	**100.0**	**288 764**	**99.3**

Revenue trends

Mid-year revenue in 2025/26 was R2.7 million, 69.9 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R288.8 million, 99.3 per cent of the adjusted estimate of R290.8 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R286.1 million, 10 551.6 per cent. This was mainly due to the receipt of dividends from Airports Company South Africa.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Declared unspent funds	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**5 473**	**–**	**(3 619)**	**–**	**–**	**–**	**–**	**(3 619)**	**1 854**
Early retirement and voluntary exit programmes	5 473	–	(3 619)	–	–	–	–	(3 619)	1 854
Rail Transport									
Public corporations and private enterprises									
Public corporations									
Other transfers									
Capital	**7 344 856**	**–**	**–**	**(1 000 000)**	**–**	**–**	**–**	**(1 000 000)**	**6 344 856**
Passenger Rail Agency of South Africa: Signalling	7 344 856	–	–	(1 000 000)	–	–	–	(1 000 000)	6 344 856
Road Transport									
Provinces and municipalities									
Provinces									
Provincial Revenue Funds									
Capital	**1 511 558**	**599 512**	**–**	**–**	**–**	**–**	**–**	**599 512**	**2 111 070**
Provincial roads maintenance grant: Disaster relief component	1 511 558	599 512	–	–	–	–	–	599 512	2 111 070
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Capital	**19 379 553**	**857 900**	**–**	**(1 850 000)**	**–**	**–**	**–**	**(992 100)**	**18 387 453**
South African National Roads Agency: Non-toll network	19 379 553	857 900	–	(1 850 000)	–	–	–	(992 100)	18 387 453
Households									
Social benefits									
Current	**–**	**–**	**2 018**	**–**	**–**	**–**	**–**	**2 018**	**2 018**
Early retirement and voluntary exit programmes	–	–	2 018	–	–	–	–	2 018	2 018

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Declared unspent funds	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Public Transport									
Public corporations and private enterprises									
Private enterprises									
Other transfers									
Current	**112 933**	**–**	**586**	**–**	**–**	**–**	**–**	**586**	**113 519**
Taxi Recapitalisation	112 933	–	586	–	–	–	–	586	113 519
South Africa: Taxi empowerment projects									
Households									
Social benefits									
Current	**–**	**–**	**671**	**–**	**–**	**–**	**–**	**671**	**671**
Early retirement and voluntary exit programmes	–	–	671	–	–	–	–	671	671
Households									
Other transfers to households									
Current	**174 056**	**–**	**(586)**	**–**	**–**	**–**	**–**	**(586)**	**173 470**
Taxi recapitalisation	174 056	–	(586)	–	–	–	–	(586)	173 470
State-owned Companies Governance Assurance and Performance									
Households									
Social benefits									
Current	**–**	**–**	**930**	**–**	**–**	**–**	**–**	**930**	**930**
Early retirement and voluntary exit programmes	–	–	930	–	–	–	–	930	930

Summary of changes to conditional grants: Provinces

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Declared unspent funds	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Road Transport	**17 923 068**	**599 512**	**–**	**–**	**–**	**–**	**–**	**599 512**	**18 522 580**
Provincial roads maintenance grant: Disaster relief component	1 511 558	599 512	–	–	–	–	–	599 512	2 111 070

Vote 41

Water and Sanitation

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**21 957 072**	**(399 976)**	**53 276**	**21 610 372**
of which:				
Current payments	4 159 438	(102 267)	–	4 057 171
Transfers and subsidies	12 991 697	(297 709)	–	12 693 988
Payments for capital assets	4 805 937	–	53 276	4 859 213

Executive authority	Minister of Water and Sanitation
Accounting officer	Director-General of Water and Sanitation
Website	www.dws.gov.za

Vote purpose

Ensure the availability of water resources to facilitate equitable and sustainable socioeconomic development and universal access to water and sanitation services.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first half of 2026/27 (April to September)	Changed target for 2026/27
Number of river systems with water resources classes and determined resource quality objectives per year	Water Resources Management	A dynamic science, technology and innovation ecosystem for growth	1	1	–
Number of water supply systems assessed for compliance with blue drop regulatory requirements per year	Water Services Management	An enabling environment for investment and improved competitiveness through structural reforms	1 138	581	–
Number of wastewater systems assessed for compliance with green drop regulatory requirements per year	Water Resources Management		0	0	–
Number of water services authorities assessed for compliance with the no drop regulatory requirements per year	Water Services Management		144	24	–
Number of mega regional bulk infrastructure project phases completed per year	Water Services Management	Improved service delivery in the local government sphere	6	1	–
Number of large regional bulk infrastructure project phases completed per year	Water Services Management		14	0	–
Number of small regional bulk infrastructure project phases completed per year	Water Services Management		4	2	–
Number of small water services infrastructure projects completed per year	Water Services Management		151	66	–
Number of regional bulk infrastructure project phases, supported through the budget facility for infrastructure, completed per year	Water Services Management	Increased infrastructure investment, access and efficiency	3	1	–

Progress

By mid-year, 123 water services authorities had submitted their information in accordance with the no drop requirements. Of these submissions, 24 no drop scorecards were assessed. The department is on track to meet its annual target of assessing all scorecards received by the end of 2026/27. No assessments of wastewater systems for compliance with green drop regulatory requirements were conducted this year as these are scheduled biannually. The next assessment is planned for 2027/28.

In the first half of the year, only 1 of the planned mega regional bulk infrastructure project phases was completed and none of the planned large regional bulk infrastructure project phases were completed. These projects were mainly affected by financial and budgetary constraints and site stoppages by local stakeholders, resulting in contractors abandoning the site. However, these issues have been resolved and the contractor has resumed construction.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Declared unspent funds	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	2 540 346	73 300	–	(63 724)	–	–	–	9 576	2 549 922
Water Resources Management	4 702 249	–	–	46 705	–	(420 000)	–	(373 295)	4 328 954
Water Services Management	14 714 477	–	–	17 019	–	–	–	17 019	14 731 496
Total	**21 957 072**	**73 300**	**–**	**–**	**–**	**(420 000)**	**–**	**(346 700)**	**21 610 372**
Economic classification									
Current payments	**4 159 438**	**–**	**–**	**(102 267)**	**–**	**–**	**–**	**(102 267)**	**4 057 171**
Compensation of employees	2 195 116	–	–	(60 000)	–	–	–	(60 000)	2 135 116
Goods and services	1 964 322	–	–	(42 267)	–	–	–	(42 267)	1 922 055
Transfers and subsidies	**12 991 697**	**73 300**	**–**	**48 991**	**–**	**(420 000)**	**–**	**(297 709)**	**12 693 988**
Provinces and municipalities	8 291 621	–	–	–	–	–	–	–	8 291 621
Departmental agencies and accounts	3 028 186	–	–	60 000	–	(420 000)	–	(360 000)	2 668 186
Foreign governments and international organisations	64 163	–	–	(10 000)	–	–	–	(10 000)	54 163
Public corporations and private enterprises	1 523 850	–	–	–	–	–	–	–	1 523 850
Non-profit institutions	3 084	–	–	(1 009)	–	–	–	(1 009)	2 075
Households	80 793	73 300	–	–	–	–	–	73 300	154 093
Payments for capital assets	**4 805 937**	**–**	**–**	**53 276**	**–**	**–**	**–**	**53 276**	**4 859 213**
Buildings and other fixed structures	4 583 024	–	–	7 881	–	–	–	7 881	4 590 905
Machinery and equipment	119 543	–	–	54 781	–	–	–	54 781	174 324
Software and other intangible assets	103 370	–	–	(9 386)	–	–	–	(9 386)	93 984
Total	**21 957 072**	**73 300**	**–**	**–**	**–**	**(420 000)**	**–**	**(346 700)**	**21 610 372**

1. Other adjustments include funds shifted within a vote following a function shift, funds shifted between votes, self-financing expenditure, adjustments due to significant and unforeseeable economic and financial events, the use of funds in emergency situations, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	48 354	–	–	4 942	–	–	–	4 942	53 296
Departmental Management	202 533	–	–	15 138	–	–	–	15 138	217 671
Corporate Services	1 111 158	–	–	3 534	–	–	–	3 534	1 114 692
Financial Management	400 404	73 300	–	(73 417)	–	–	–	(117)	400 287
Office Accommodation	614 360	–	–	(198)	–	–	–	(198)	614 162
Provincial and Entity Governance, International Coordination	163 537	–	–	(13 723)	–	–	–	(13 723)	149 814
Total	**2 540 346**	**73 300**	**–**	**(63 724)**	**–**	**–**	**–**	**9 576**	**2 549 922**
Economic classification									
Current payments	**2 291 864**	**–**	**–**	**(48 881)**	**–**	**–**	**–**	**(48 881)**	**2 242 983**
Compensation of employees	1 049 753	–	–	(20 000)	–	–	–	(20 000)	1 029 753
Goods and services	1 242 111	–	–	(28 881)	–	–	–	(28 881)	1 213 230
Transfers and subsidies	**91 783**	**73 300**	**–**	**(21 560)**	**–**	**–**	**–**	**51 740**	**143 523**
Provinces and municipalities	105	–	–	–	–	–	–	–	105
Departmental agencies and accounts	7 206	–	–	–	–	–	–	–	7 206
Foreign governments and international organisations	7 268	–	–	–	–	–	–	–	7 268
Non-profit institutions	625	–	–	–	–	–	–	–	625
Households	76 579	73 300	–	(21 560)	–	–	–	51 740	128 319
Payments for capital assets	**156 699**	**–**	**–**	**6 717**	**–**	**–**	**–**	**6 717**	**163 416**
Buildings and other fixed structures	–	–	–	998	–	–	–	998	998
Machinery and equipment	53 329	–	–	35 219	–	–	–	35 219	88 548
Software and other intangible assets	103 370	–	–	(29 500)	–	–	–	(29 500)	73 870
Total	**2 540 346**	**73 300**	**–**	**(63 724)**	**–**	**–**	**–**	**9 576**	**2 549 922**

Programme 2: Water Resources Management

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Water Resources Management Support	6 461	–	–	1 000	–	–	–	1 000	7 461
National Water Resources Planning	107 635	–	–	(9 304)	–	–	–	(9 304)	98 331
Water Ecosystems Management	53 025	–	–	–	–	–	–	–	53 025
National Water Resources Information and Management	630 310	–	–	683	–	–	–	683	630 993
Water Resources Infrastructure Management	3 647 875	–	–	60 000	–	(420 000)	–	(360 000)	3 287 875
Water Resources Policy, Strategy and Evaluation	14 577	–	–	(49)	–	–	–	(49)	14 528
Water Resources Regulation	215 728	–	–	(2 915)	–	–	–	(2 915)	212 813
Water Resources Institutional Oversight	26 638	–	–	(2 710)	–	–	–	(2 710)	23 928
Total	**4 702 249**	**–**	**–**	**46 705**	**–**	**(420 000)**	**–**	**(373 295)**	**4 328 954**
Economic classification									
Current payments	**966 833**	**–**	**–**	**(62 372)**	**–**	**–**	**–**	**(62 372)**	**904 461**
Compensation of employees	670 398	–	–	(20 000)	–	–	–	(20 000)	650 398
Goods and services	296 435	–	–	(42 372)	–	–	–	(42 372)	254 063
Transfers and subsidies	**3 651 282**	**–**	**–**	**66 705**	**–**	**(420 000)**	**–**	**(353 295)**	**3 297 987**
Provinces and municipalities	718	–	–	–	–	–	–	–	718
Departmental agencies and accounts	3 020 980	–	–	60 000	–	(420 000)	–	(360 000)	2 660 980
Foreign governments and international organisations	46 895	–	–	–	–	–	–	–	46 895
Public corporations and private enterprises	580 010	–	–	–	–	–	–	–	580 010
Households	2 679	–	–	6 705	–	–	–	6 705	9 384
Payments for capital assets	**84 134**	**–**	**–**	**42 372**	**–**	**–**	**–**	**42 372**	**126 506**
Buildings and other fixed structures	33 871	–	–	6 883	–	–	–	6 883	40 754
Machinery and equipment	50 263	–	–	15 375	–	–	–	15 375	65 638
Software and other intangible assets	–	–	–	20 114	–	–	–	20 114	20 114
Total	**4 702 249**	**–**	**–**	**46 705**	**–**	**(420 000)**	**–**	**(373 295)**	**4 328 954**

Programme 3: Water Services Management

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Water Services Management Support	8 451	–	–	500	–	–	–	500	8 951
Water Services and Local Management	445 538	–	–	(28 650)	–	–	–	(28 650)	416 888
Regional Bulk Infrastructure Grant	8 173 204	–	–	32 561	–	–	–	32 561	8 205 765
Water Services Regulation	198 454	–	–	5 151	–	–	–	5 151	203 605
Water and Sanitation Services Policy, Strategy and Evaluation	8 226	–	–	3 356	–	–	–	3 356	11 582
Water Services Infrastructure Grant	5 849 704	–	–	(2 778)	–	–	–	(2 778)	5 846 926
Water Services Interventions	30 900	–	–	6 879	–	–	–	6 879	37 779
Total	**14 714 477**	**–**	**–**	**17 019**	**–**	**–**	**–**	**17 019**	**14 731 496**
Economic classification									
Current payments	**900 741**	**–**	**–**	**8 986**	**–**	**–**	**–**	**8 986**	**909 727**
Compensation of employees	474 965	–	–	(20 000)	–	–	–	(20 000)	454 965
Goods and services	425 776	–	–	28 986	–	–	–	28 986	454 762
Transfers and subsidies	**9 248 632**	**–**	**–**	**3 846**	**–**	**–**	**–**	**3 846**	**9 252 478**
Provinces and municipalities	8 290 798	–	–	–	–	–	–	–	8 290 798
Foreign governments and international organisations	10 000	–	–	(10 000)	–	–	–	(10 000)	–
Public corporations and private enterprises	943 840	–	–	–	–	–	–	–	943 840
Non-profit institutions	2 459	–	–	(1 009)	–	–	–	(1 009)	1 450
Households	1 535	–	–	14 855	–	–	–	14 855	16 390
Payments for capital assets	**4 565 104**	**–**	**–**	**4 187**	**–**	**–**	**–**	**4 187**	**4 569 291**
Buildings and other fixed structures	4 549 153	–	–	–	–	–	–	–	4 549 153
Machinery and equipment	15 951	–	–	4 187	–	–	–	4 187	20 138
Total	**14 714 477**	**–**	**–**	**17 019**	**–**	**–**	**–**	**17 019**	**14 731 496**

Details of adjustments to the 2026 ENE

Appropriation of funds for expenditure already announced by the minister during the tabling of the annual budget – R73.3 million

Programme 1: Administration

An additional R73.3 million is allocated to fund the early retirement and voluntary exit programmes.

Virements and shifts within the vote

Programmes

1. Administration
2. Water Resources Management
3. Water Services Management

From:			**To:**		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(99 941)**	**Programme 1**		**36 217**
Software and other intangible assets	Software licences	(29 500)	Machinery and equipment	Computers, office equipment and furniture	29 500
Goods and services	Communication	(1 227)		Computers, office equipment and furniture	1 227
	Stationery, printing and office supplies	(998)	Buildings and other fixed structures	Refurbishment and rehabilitation of offices	998
	Training and development	(1 026)	Machinery and equipment	Computers, office equipment and furniture	1 026
	Business and advisory services, communication	(2 820)		Computers, office equipment and furniture	2 820
	Communication	(646)		Computer equipment	646
			Programme 3		**22 164**
	Audit fees	(22 164)	Goods and services	Business and advisory services	22 164
			Programme 2		**26 705**
Compensation of employees	Vacant posts[1]	(20 000)	Departmental agencies and accounts	Water Trading Entity (startup costs for the National Water Resources Infrastructure Agency)[1]	20 000
Households	Early retirement and voluntary exit programmes	(6 705)	Households	Early retirement and voluntary exit programmes	6 705
			Programme 3		**14 855**
	Early retirement and voluntary exit programmes	(14 855)	Households	Early retirement and voluntary exit programmes	14 855
Shifts within the programme as a percentage of the programme budget		1.4%			
Virements to other programmes as a percentage of the programme budget		**2.5%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 2		**(62 372)**	**Programme 2**		**62 372**
Goods and services	Computer services	(2 863)	Machinery and equipment	Computers, office equipment and furniture	2 863
	Computer services	(20 114)	Software and other intangible assets	Software licences	20 114
	Computer services	(6 883)	Buildings and other fixed structures	Hydrological equipment	6 883
	Travel and subsistence	(2 716)	Machinery and equipment	Computers, office equipment and furniture	2 716
	Training and development	(10)		Computers, office equipment and furniture	10
	Business and advisory services	(650)		Computers, office equipment and furniture	650
	Infrastructure planning services	(9 136)		Computers, office equipment and furniture	9 136
Compensation of employees	Vacant posts[1]	(20 000)	Departmental agencies and accounts	Water Trading Entity (startup costs for the National Water Resources Infrastructure Agency)[1]	20 000
Shifts within the programme as a percentage of the programme budget		1.3%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 3		**(35 196)**	**Programme 2**		**20 000**
Compensation of employees	Vacant posts[1]	(20 000)	Departmental agencies and accounts	Water Trading Entity (startup costs for the National Water Resources Infrastructure Agency)[1]	20 000
			Programme 3		**15 196**
Goods and services	Communication	(1 690)	Machinery and equipment	Computers, office equipment and furniture	1 690
	Business and advisory services	(2 265)		Computers, office equipment and furniture	2 265
	Advertising	(232)		Computers, office equipment and furniture	232
Non-profit institutions	Various institutions: 2020 Vision for Water education programme	(1 009)	Goods and services	Travel and subsistence	1 009
Foreign governments and international organisations	World Bank (2030 water resources group)	(500)		Travel and subsistence	500
	World Bank (2030 water resources group)	(7 144)		Business and advisory services	7 144
	World Bank (2030 water resources group)	(2 356)		Advertising, consultants, and travel and subsistence	2 356
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget		**0.1%**			
Total		**(197 509)**			**197 509**

1. National Treasury approval has been obtained.

Declared unspent funds – R420 million

Programme 3: Water Resources Management

R420 million in unspent funds is declared on the bulk distribution water infrastructure allocation for the Olifants management model programme (phases 2D and 2F). This adjustment reflects the revised project phasing and expected expenditure that is funded through the budget facility for infrastructure, and will be accommodated in 2027/28 to support completion of the project.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Administration	2 319 224	1 146 829	49.4	2 240 576	96.6	2 549 922	11.8	1 021 538	40.1
Water Resources Management	6 030 792	4 683 405	77.7	5 973 893	99.1	4 328 954	20.0	3 568 989	82.4
Water Services Management	15 032 719	6 522 845	43.4	15 168 266	100.9	14 731 496	68.2	5 565 185	37.8
Total	**23 382 735**	**12 353 079**	**52.8**	**23 382 735**	**100.0**	**21 610 372**	**100.0**	**10 155 712**	**47.0**
Economic classification									–
Current payments	**3 891 541**	**1 892 298**	**48.6**	**3 998 636**	**102.8**	**4 057 171**	**18.8**	**1 682 330**	**41.5**
Compensation of employees	2 047 628	986 801	48.2	1 997 380	97.5	2 135 116	9.9	1 029 668	48.2
Goods and services	1 843 913	905 497	49.1	2 001 256	108.5	1 922 055	8.9	652 662	34.0
Transfers and subsidies	**14 892 790**	**8 174 670**	**54.9**	**14 911 107**	**100.1**	**12 693 988**	**58.7**	**6 835 265**	**53.8**
Provinces and municipalities	7 976 278	3 035 889	38.1	7 975 928	100.0	8 291 621	38.4	3 131 995	37.8
Departmental agencies and accounts	5 004 111	4 209 282	84.1	3 518 807	70.3	2 668 186	12.3	2 522 150	94.5
Foreign governments and international organisations	51 912	29 001	55.9	37 215	71.7	54 163	0.3	43 813	80.9
Public corporations and private enterprises	1 822 177	880 568	48.3	3 322 182	182.3	1 523 850	7.1	1 089 017	71.5
Non-profit institutions	2 033	912	44.9	2 033	100.0	2 075	0.0	902	43.5
Households	36 279	19 018	52.4	54 942	151.4	154 093	0.7	47 388	30.8
Payments for capital assets	**4 598 404**	**2 286 112**	**49.7**	**4 467 657**	**97.2**	**4 859 213**	**22.5**	**1 638 117**	**33.7**
Buildings and other fixed structures	4 371 714	2 181 677	49.9	4 294 943	98.2	4 590 905	21.2	1 530 442	33.3
Machinery and equipment	147 313	25 088	17.0	75 191	51.0	174 324	0.8	34 697	19.9
Software and other intangible assets	79 377	79 347	100.0	97 523	122.9	93 984	0.4	72 978	77.6
Payments for financial assets	**–**	**–**	**–**	**5 335**	**–**	**–**	**–**	**–**	**–**
Total	**23 382 735**	**12 353 079**	**52.8**	**23 382 735**	**100.0**	**21 610 372**	**100.0**	**10 155 712**	**47.0**

Expenditure trends

Total expenditure in 2025/26 was R23.4 billion, 100 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R12.4 billion, 52.8 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 is R10.2 billion, 47 per cent of the adjusted appropriation of R21.6 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 decreased by R2.2 billion, 18.1 per cent. This was mainly due to a lower allocation to the Water Trading Entity and slower spending on projects funded through the indirect components of the *regional bulk water and water services infrastructure grant*.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**4 418**	**2 134**	**48.3**	**8 629**	**195.3**	**6 695**	**4 250**	**100.0**	**2 123**	**50.0**
Sales of goods and services produced by the department	1 707	839	49.2	1 622	95.0	2 692	1 762	41.5	876	49.7
Sales of scrap, waste, arms and other used current goods	11	5	45.5	23	209.1	3	4	0.1	2	50.0
Interest, dividends and rent on land	300	83	27.7	2 458	819.3	1 000	286	6.7	143	50.0
Sales of capital assets	400	195	48.8	273	68.3	500	108	2.5	57	52.8
Transactions in financial assets and liabilities	2 000	1 012	50.6	4 253	212.7	2 500	2 090	49.2	1 045	50.0
Total	**4 418**	**2 134**	**48.3**	**8 629**	**195.3**	**6 695**	**4 250**	**100.0**	**2 123**	**50.0**

Revenue trends

Mid-year revenue in 2025/26 was R2.1 million, 48.3 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R2.1 million, 50 per cent of the adjusted estimate of R4.2 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 decreased by R11 000, 0.5 per cent. This was mainly due to lower collections from trade customers, as well as sales of capital assets in 2025/26 that increased revenue for that year.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Foreign governments and international organisations									
Current	**5 126**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**5 126**
African Ministers Council on Water	219	–	–	34	–	–	–	34	253
Limpopo Watercourse Commission	1 307	–	–	(56)	–	–	–	(56)	1 251
Incomati and Maputo Watercourse Commission	3 600	–	–	22	–	–	–	22	3 622
Households									
Social benefits									
Current	**42 518**	**73 300**	**–**	**(21 560)**	**–**	**–**	**–**	**51 740**	**94 258**
Early retirement and voluntary exit programmes	42 518	73 300	–	(21 560)	–	–	–	51 740	94 258

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Water Resources Management									
Departmental agencies and accounts									
Departmental agencies (non-business entities)									
Current	**16 597**	**–**	**–**	**60 000**	**–**	**–**	**–**	**60 000**	**76 597**
Water Trading Entity	16 597	–	–	60 000	–	–	–	60 000	76 597
Capital	**2 617 727**	**–**	**–**	**–**	**–**	**(420 000)**	**–**	**(420 000)**	**2 197 727**
Water Trading Entity	2 617 727	–	–	–	–	(420 000)	–	(420 000)	2 197 727
Households									
Social benefits									
Current	**–**	**–**	**–**	**6 705**	**–**	**–**	**–**	**6 705**	**6 705**
Early retirement and voluntary exit programmes	–	–	–	6 705	–	–	–	6 705	6 705
Water Services Management									
Foreign governments and international organisations									
Current	**10 000**	**–**	**–**	**(10 000)**	**–**	**–**	**–**	**(10 000)**	**–**
World Bank	10 000	–	–	(10 000)	–	–	–	(10 000)	–
Non-profit institutions									
Current	**2 459**	**–**	**–**	**(1 009)**	**–**	**–**	**–**	**(1 009)**	**1 450**
South African Youth Water Prize	22	–	–	188	–	–	–	188	210
Various institutions: 2020 vision for water education programme	2 437	–	–	(1 197)	–	–	–	(1 197)	1 240
Households									
Social benefits									
Current	**1 535**	**–**	**–**	**14 855**	**–**	**–**	**–**	**14 855**	**16 390**
Employee social benefits	1 535	–	–	44	–	–	–	44	1 579
Early retirement and voluntary exit programmes	–	–	–	14 811	–	–	–	14 811	14 811

Vote 42

Land Reform and Rural Development

Adjusted budget summary

	2026/27			
		Adjustments appropriation		Adjusted
R thousand	Appropriation	Decrease	Increase	appropriation
Amount to be appropriated	**10 355 168**	**(434 216)**	**434 216**	**10 355 168**
of which:				
Current payments	5 534 043	(434 216)	–	5 099 827
Transfers and subsidies	4 250 475	–	233 028	4 483 503
Payments for capital assets	570 650	–	201 188	771 838
Executive authority	Minister of Land Reform and Rural Development			
Accounting officer	Director-General of Land Reform and Rural Development			
Website	www.dlrrd.gov.za			

Vote purpose

Provide equitable access to land, integrated rural development, sustainable agriculture and food security for all.

Performance

			Annual performance		
Indicator	Programme	MTDP outcome	Projected for 2026/27 as published in the 2026 ENE	Achieved in the first quarter of 2026/27 (April to June)[1]	Changed target for 2026/27
Number of hectares of land allocated per year	Land Reform and Restitution	Reduced poverty and improved livelihoods	46 000	5 479	57 751[2]
Number of infrastructure projects completed per year	Rural Development	Increased infrastructure investment, access and efficiency	33	4	–
Number of maps produced to maintain the currency of the national map series dataset per year	Land Administration	An ethical, capable and professional public service	85	19	–
Number of young people trained through the national rural youth services corps programme per year	Rural Development	Increased employment and work opportunities	1 227	61	–
Number of land claims finalised per year	Land Reform and Restitution	Reduced poverty and improved livelihoods	284	27	–

1. Only data for the first quarter was available at the time of publication.
2. Target revised to align with the department's 2026/27 annual performance plan.

Progress

During the first quarter, the department allocated 5 479 hectares of land. This slow performance was due to the department having to complete administrative processes during the first quarter prior to making allocations. Land allocations are expected to be accelerated during the remainder of the year.

In the first quarter, 4 infrastructure projects were completed against an annual target of 33. This was mostly as a result of delays in stakeholder engagement and procurement processes that resulted in project implementation setbacks. Over the same period, the department finalised 27 land claims against an annual target of 284. This underperformance was attributed to payments having been rejected due to data integrity challenges and technical errors in the payment system.

Adjusted estimates

Programme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments[1]	Total adjustments appropriation	Adjusted appropriation
Administration	2 142 218	–	–	(22 787)	–	–	–	(22 787)	2 119 431
Land Administration	834 712	–	–	19 951	–	–	–	19 951	854 663
Land Reform and Restitution	6 654 855	–	–	(1 990)	–	–	–	(1 990)	6 652 865
Rural Development	723 383	–	–	4 826	–	–	–	4 826	728 209
Total	**10 355 168**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**10 355 168**
Economic classification									
Current payments	**5 534 043**	**–**	**–**	**(434 216)**	**–**	**–**	**–**	**(434 216)**	**5 099 827**
Compensation of employees	2 843 856	–	–	–	–	–	–	–	2 843 856
Goods and services	2 690 187	–	–	(434 219)	–	–	–	(434 219)	2 255 968
Interest and rent on land	–	–	–	3	–	–	–	3	3
Transfers and subsidies	**4 250 475**	**–**	**–**	**233 028**	**–**	**–**	**–**	**233 028**	**4 483 503**
Provinces and municipalities	136 084	–	–	93 000	–	–	–	93 000	229 084
Departmental agencies and accounts	1 096 812	–	–	–	–	–	–	–	1 096 812
Foreign governments and international organisations	4 574	–	–	–	–	–	–	–	4 574
Public corporations and private enterprises	18	–	–	–	–	–	–	–	18
Non-profit institutions	9 086	–	–	–	–	–	–	–	9 086
Households	3 003 901	–	–	140 028	–	–	–	140 028	3 143 929
Payments for capital assets	**570 650**	**–**	**–**	**201 188**	**–**	**–**	**–**	**201 188**	**771 838**
Buildings and other fixed structures	–	–	–	152 119	–	–	–	152 119	152 119
Machinery and equipment	49 411	–	–	31 157	–	–	–	31 157	80 568
Land and subsoil assets	521 131	–	–	17 310	–	–	–	17 310	538 441
Software and other intangible assets	108	–	–	602	–	–	–	602	710
Total	**10 355 168**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**10 355 168**

1. Other adjustments include funds shifted between votes, funds shifted within a vote following a function shift, the use of funds in emergency situations, declared unspent funds, adjustments due to significant and unforeseeable economic and financial events, and expenditure of an exceptional nature.

Programme 1: Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Ministry	52 331	–	–	–	–	–	–	–	52 331
Department Management	72 062	–	–	203	–	–	–	203	72 265
Internal Audit	47 542	–	–	517	–	–	–	517	48 059
Financial Management Services	216 496	–	–	(36 283)	–	–	–	(36 283)	180 213
Corporate Support Services	480 958	–	–	5 950	–	–	–	5 950	486 908
Provincial Operations	578 913	–	–	6 826	–	–	–	6 826	585 739
Office Accommodation	693 916	–	–	–	–	–	–	–	693 916
Total	**2 142 218**	**–**	**–**	**(22 787)**	**–**	**–**	**–**	**(22 787)**	**2 119 431**
Economic classification									
Current payments	**2 084 183**	**–**	**–**	**(6 677)**	**–**	**–**	**–**	**(6 677)**	**2 077 506**
Compensation of employees	985 472	–	–	818	–	–	–	818	986 290
Goods and services	1 098 711	–	–	(7 498)	–	–	–	(7 498)	1 091 213
Interest and rent on land	–	–	–	3	–	–	–	3	3
Transfers and subsidies	**39 115**	**–**	**–**	**(23 605)**	**–**	**–**	**–**	**(23 605)**	**15 510**
Provinces and municipalities	104	–	–	–	–	–	–	–	104
Departmental agencies and accounts	925	–	–	–	–	–	–	–	925
Public corporations and private enterprises	18	–	–	–	–	–	–	–	18
Households	38 068	–	–	(23 605)	–	–	–	(23 605)	14 463
Payments for capital assets	**18 920**	**–**	**–**	**7 495**	**–**	**–**	**–**	**7 495**	**26 415**
Buildings and other fixed structures	–	–	–	1 664	–	–	–	1 664	1 664
Machinery and equipment	18 812	–	–	5 620	–	–	–	5 620	24 432
Software and other intangible assets	108	–	–	211	–	–	–	211	319
Total	**2 142 218**	**–**	**–**	**(22 787)**	**–**	**–**	**–**	**(22 787)**	**2 119 431**

Programme 2: Land Administration

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
National Geomatics Management Services	599 324	–	–	16 901	–	–	–	16 901	616 225
Spatial Planning and Land Use	194 116	–	–	6 550	–	–	–	6 550	200 666
Deeds Registration	19 268	–	–	–	–	–	–	–	19 268
South African Council of Planners	9 086	–	–	–	–	–	–	–	9 086
South African Geomatics Council	3 157	–	–	–	–	–	–	–	3 157
Integrated Land Administration	1	–	–	–	–	–	–	–	1
South African Spatial Data Infrastructure	9 760	–	–	(3 500)	–	–	–	(3 500)	6 260
Total	**834 712**	**–**	**–**	**19 951**	**–**	**–**	**–**	**19 951**	**854 663**
Economic classification									
Current payments	**758 463**	**–**	**–**	**(5 468)**	**–**	**–**	**–**	**(5 468)**	**752 995**
Compensation of employees	605 055	–	–	4 728	–	–	–	4 728	609 783
Goods and services	153 408	–	–	(10 196)	–	–	–	(10 196)	143 212
Transfers and subsidies	**68 973**	**–**	**–**	**15 223**	**–**	**–**	**–**	**15 223**	**84 196**
Provinces and municipalities	26	–	–	–	–	–	–	–	26
Departmental agencies and accounts	22 425	–	–	–	–	–	–	–	22 425
Foreign governments and international organisations	4 574	–	–	–	–	–	–	–	4 574
Non-profit institutions	9 086	–	–	–	–	–	–	–	9 086
Households	32 862	–	–	15 223	–	–	–	15 223	48 085
Payments for capital assets	**7 276**	**–**	**–**	**10 196**	**–**	**–**	**–**	**10 196**	**17 472**
Buildings and other fixed structures	–	–	–	17	–	–	–	17	17
Machinery and equipment	7 276	–	–	10 179	–	–	–	10 179	17 455
Total	**834 712**	**–**	**–**	**19 951**	**–**	**–**	**–**	**19 951**	**854 663**

Programme 3: Land Reform and Restitution

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Commission on Restitution of Land Rights	98 672	–	–	444	–	–	–	444	99 116
Restitution	3 839 476	–	–	3 211	–	–	–	3 211	3 842 687
Land Redistribution and Tenure Reform	1 643 245	–	–	(5 645)	–	–	–	(5 645)	1 637 600
Agricultural Land Holding Account	894 491	–	–	–	–	–	–	–	894 491
Ingonyama Trust Board	23 770	–	–	–	–	–	–	–	23 770
Office of the Valuer-General	155 201	–	–	–	–	–	–	–	155 201
Total	**6 654 855**	**–**	**–**	**(1 990)**	**–**	**–**	**–**	**(1 990)**	**6 652 865**
Economic classification									
Current payments	**2 057 877**	**–**	**–**	**(337 909)**	**–**	**–**	**–**	**(337 909)**	**1 719 968**
Compensation of employees	1 071 095	–	–	(9 810)	–	–	–	(9 810)	1 061 285
Goods and services	986 782	–	–	(328 099)	–	–	–	(328 099)	658 683
Transfers and subsidies	**4 058 867**	**–**	**–**	**276 193**	**–**	**–**	**–**	**276 193**	**4 335 060**
Provinces and municipalities	135 954	–	–	93 000	–	–	–	93 000	228 954
Departmental agencies and accounts	1 073 462	–	–	–	–	–	–	–	1 073 462
Households	2 849 451	–	–	183 193	–	–	–	183 193	3 032 644
Payments for capital assets	**538 111**	**–**	**–**	**59 726**	**–**	**–**	**–**	**59 726**	**597 837**
Buildings and other fixed structures	–	–	–	27 517	–	–	–	27 517	27 517
Machinery and equipment	16 980	–	–	14 899	–	–	–	14 899	31 879
Land and subsoil assets	521 131	–	–	17 310	–	–	–	17 310	538 441
Total	**6 654 855**	**–**	**–**	**(1 990)**	**–**	**–**	**–**	**(1 990)**	**6 652 865**

Programme 4: Rural Development

Subprogramme	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
National Rural Youth Service Corps	291 514	–	–	11 010	–	–	–	11 010	302 524
Rural Infrastructure Development	378 179	–	–	(19 647)	–	–	–	(19 647)	358 532
Technology Research and Development	33 050	–	–	6 016	–	–	–	6 016	39 066
Rural Development Coordination	20 640	–	–	7 447	–	–	–	7 447	28 087
Total	**723 383**	**–**	**–**	**4 826**	**–**	**–**	**–**	**4 826**	**728 209**

Programme 4: Rural Development (continued)

Economic classification	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Rollovers	Self-financing	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Current payments	**633 520**	**–**	**–**	**(84 162)**	**–**	**–**	**–**	**(84 162)**	**549 358**
Compensation of employees	182 234	–	–	4 264	–	–	–	4 264	186 498
Goods and services	451 286	–	–	(88 426)	–	–	–	(88 426)	362 860
Transfers and subsidies	**83 520**	**–**	**–**	**(34 783)**	**–**	**–**	**–**	**(34 783)**	**48 737**
Households	83 520	–	–	(34 783)	–	–	–	(34 783)	48 737
Payments for capital assets	**6 343**	**–**	**–**	**123 771**	**–**	**–**	**–**	**123 771**	**130 114**
Buildings and other fixed structures	–	–	–	122 921	–	–	–	122 921	122 921
Machinery and equipment	6 343	–	–	459	–	–	–	459	6 802
Software and other intangible assets	–	–	–	391	–	–	–	391	391
Total	**723 383**	**–**	**–**	**4 826**	**–**	**–**	**–**	**4 826**	**728 209**

Virements and shifts within the vote

Programmes

1. Administration
2. Land Administration
3. Land Reform and Restitution
4. Rural Development

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1		**(31 314)**	**Programme 1**		**7 709**
Goods and services	Business and advisory services	(664)	Buildings and other fixed structures	Building maintenance	664
	Computer services	(1 000)		Building maintenance	1 000
	Contractors	(3)	Interest and rent on land	Interest on overdue accounts	3
	Computer services	(647)	Machinery and equipment	Laptops	647
	Business and advisory services	(16)		Finance leases	16
	Audit costs	(425)		Laptops, motor vehicle, office furniture	425
	Operating leases, transport costs	(4 732)		Computers, finance leases	4 732
	Operating payments	(11)		Finance leases	11
Machinery and equipment	Finance leases	(211)	Software and other intangible assets	Software development	211

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 1			**Programme 2**		**15 223**
Households	Early retirement and voluntary exit programmes	(15 223)	Households	Early retirement and voluntary exit programmes	15 223
			Programme 3		**7 820**
	Early retirement and voluntary exit programmes	(7 820)	Households	Early retirement and voluntary exit programmes	7 820
			Programme 4		**562**
	Early retirement and voluntary exit programmes	(562)	Households	Early retirement and voluntary exit programmes	562
Shifts within the programme as a percentage of the programme budget		0.4%			
Virements to other programmes as a percentage of the programme budget		**1.1%**			
Programme 2		**(10 392)**	**Programme 2**		**10 392**
Goods and services	Business and advisory services	(50)	Machinery and equipment	Finance leases	50
	Business and advisory services	(3 500)		Transport equipment	3 500
	Computer services	(1 692)		Quadcopter drones	1 692
	Computer services	(5 035)		Transport equipment	5 035
	Computer services	(17)	Buildings and other fixed structures	Building maintenance	17
Machinery and equipment	Survey equipment	(98)	Goods and services	Minor assets	98
Shifts within the programme as a percentage of the programme budget		1.2%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Programme 3		**(392 592)**	**Programme 3**		**363 825**
Households	Cash transfers[1]	(620)	Land and subsoil assets	Land for resale[1]	620
	Cash transfers[1]	(35 106)		Land development[1]	35 106
Goods and services	Legal services	(5 265)	Machinery and equipment	Desktop computers, office equipment	5 265
	Legal services	(437)	Buildings and other fixed structures	Payment for fence fixed-structure projects	437
	Operating leases	(18 211)		Business and advisory services	18 211
	Business and advisory services	(2 888)	Machinery and equipment	Finance leases	2 888
	Business and advisory services[1]	(2 701)	Provinces and municipalities	Municipal rates and taxes[1]	2 701
	Business and advisory services	(6 248)	Machinery and equipment	Finance leases, laptops	6 248
	Business and advisory services	(150)	Land and subsoil assets	Land for resale	150
	Business and advisory services	(150)		Land for resale	150
	Consumable supplies	(9)	Machinery and equipment	Laptops	9
	Infrastructure and planning services[1]	(211 099)	Households	Cash transfers[1]	211 099

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 3			**Programme 3**		
Goods and services	Infrastructure and planning services[1]	(41)	Provinces and municipalities	Municipal rates and taxes[1]	41
	Business and advisory services	(213)	Land and subsoil assets	Land for resale	213
	Business and advisory services	(28)		Land for resale	28
	Property payments	(301)	Machinery and equipment	Laptops	301
	Venues and facilities	(100)		Finance leases	100
	Infrastructure and planning services, inventory (medicine)[1]	(80 000)	Provinces and municipalities	Municipal rates and taxes[1]	80 000
	Transport[1]	(258)		Municipal rates and taxes[1]	258
			Programme 1		**4 728**
Compensation of employees	Salaries and wages	(4 728)	Compensation of employees	Salaries and wages	4 728
			Programme 2		**818**
	Salaries and wages	(818)	Compensation of employees	Salaries and wages	818
			Programme 4		**4 264**
	Salaries and wages	(3 533)	Compensation of employees	Salaries and wages	3 533
	Social contributions	(731)		Salaries and wages	731
			Programme 3		**18 957**
Land and subsoil assets	Land development	(88)	Machinery and equipment	Finance leases	88
	Land development[1]	(10 000)	Provinces and municipalities	Municipal rates and taxes[1]	10 000
	Land development	(452)	Buildings and other fixed structures	Refurbishment of buildings	452
	Land development	(683)		Payment for borehole	683
	Land development	(1 048)		Contractors	1 048
	Land development	(6 686)		Payment for borehole	6 686
Shifts within the programme as a percentage of the programme budget		5.8%			
Virements to other programmes as a percentage of the programme budget		**0.1%**			

Virements and shifts within the vote (continued)

From:			To:		
Programme by economic classification	**Motivation**	**R thousand**	**Programme by economic classification**	**Motivation**	**R thousand**
Programme 4		**(238 356)**	**Programme 4**		**238 356**
Households	Cash transfers[1]	(35 345)	Goods and services	Training and development, travel and subsistence[1]	35 345
Goods and services	Business and advisory services	(15 941)	Buildings and other fixed structures	Contractors	15 941
	Travel and subsistence	(3 174)		Contractors	3 174
	Infrastructure and planning services	(57 489)		New contracts, refurbishment of buildings	57 489
	Infrastructure and planning services	(85 928)		Contractors	85 928
	Property payments	(223)	Machinery and equipment	Computers	223
	Stationery, printing and office supplies	(9)	Buildings and other fixed structures	Laptops and desktops	9
	Training and development	(236)	Machinery and equipment	Air conditioning unit, laptops	236
	Training and development	(391)	Software and other intangible assets	Software development	391
Buildings and other fixed structures	Refurbishment of buildings[1]	(14 857)	Goods and services	Business and advisory services[1]	14 857
	Contractors[1]	(20 918)		Business and advisory services[1]	20 918
	Contractors[1]	(343)		Venues and facilities[1]	343
	Contractors[1]	(3 502)		Property payments[1]	3 502
Shifts within the programme as a percentage of the programme budget		33%			
Virements to other programmes as a percentage of the programme budget		**0%**			
Total		**(672 654)**			**672 654**

1. National Treasury approval has been obtained.

Expenditure outcome for 2025/26 and actual expenditure for 2026/27

Programme	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	**Adjusted appropriation**	**Apr 25 - Sep 25**	**Apr 25 - Sep 25 % of adjusted appropriation**	**Apr 25 - Mar 26**	**Apr 25 - Mar 26 % of adjusted appropriation**	**Adjusted appropriation**	**Adjusted appropriation/ Total (%)**	**Apr 26 - Sep 26**	**Apr 26 - Sep 26 % of adjusted appropriation**
Administration	2 021 183	1 869 577	92	2 685 706	133	2 119 431	20.5	1 126 684	53
Land Administration	783 179	252 529	32	635 447	81	854 663	8.3	382 051	44.7
Land Reform and Restitution	7 030 360	1 798 083	26	4 144 892	59	6 652 865	64.2	2 191 573	32.9
Rural Development	633 349	145 096	23	396 458	63	728 209	7.0	187 642	25.8
Total	**10 468 071**	**4 065 285**	**39**	**7 862 503**	**75**	**10 355 168**	**100.0**	**3 887 950**	**37.5**

Expenditure outcome for 2025/26 and actual expenditure for 2026/27 (continued)

Economic classification	2025/26					2026/27			
		Outcome						Actual expenditure	
R thousand	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted appropriation
Current payments	**4 774 062**	**2 747 055**	**58**	**4 604 051**	**96**	**5 099 827**	**49.2**	**2 235 131**	**43.8**
Compensation of employees	2 743 396	1 794 551	65	2 602 108	95	2 843 856	27.5	1 302 284	45.8
Goods and services	2 030 661	946 520	47	1 993 567	98	2 255 968	21.8	929 141	41.2
Interest and rent on land	5	5 984	119 680	8 376	167 520	3	0.0	3 706	123 533.3
Transfers and subsidies	**4 968 565**	**1 054 019**	**21**	**2 447 879**	**49**	**4 483 503**	**43.3**	**1 178 853**	**26.3**
Provinces and municipalities	123 802	28 877	23	318 552	257	229 084	2.2	47 520	20.7
Departmental agencies and accounts	1 122 207	636 768	57	1 202 506	107	1 096 812	10.6	636 757	58.1
Foreign governments and international organisations	4 381	630	14	3 434	78	4 574	0.0	572	12.5
Public corporations and private enterprises	19	12	63	16	84	18	0.0	–	–
Non-profit institutions	8 733	4 316	49	10 865	124	9 086	0.1	4 543	50.0
Households	3 709 423	383 416	10	912 506	25	3 143 929	30.4	489 461	15.6
Payments for capital assets	**725 444**	**264 211**	**36**	**809 000**	**112**	**771 838**	**7.5**	**473 966**	**61.4**
Buildings and other fixed structures	230 735	40 409	18	125 047	54	152 119	1.5	38 477	25.3
Machinery and equipment	90 005	21 061	23	66 881	74	80 568	0.8	34 806	43.2
Land and subsoil assets	402 649	202 741	50	616 890	153	538 441	5.2	400 243	74.3
Software and other intangible assets	2 055	–	–	182	9	710	0.0	440	62.0
Payments for financial assets	**–**	**–**	**–**	**1 573**	**–**	**–**	**–**	**–**	**–**
Total	**10 468 071**	**4 065 285**	**39**	**7 862 503**	**75**	**10 355 168**	**100.0**	**3 887 950**	**37.5**

Expenditure trends

Total expenditure in 2025/26 was R7.9 billion, 75 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2025/26 was R4.1 billion, 39 per cent of the adjusted appropriation, whereas expenditure in the first half of 2026/27 was R3.9 billion, 37.5 per cent of the adjusted appropriation of R10.4 billion. Compared with the first half of 2025/26, expenditure over the same period in 2026/27 decreased by R177.3 million, 4.4 per cent. This was because of a decrease in spending on compensation of employees as delays in the recruitment processes resulted in vacant posts.

Departmental receipts

	2025/26					2026/27				
		Outcome							Actual receipts	
R thousand	Adjusted estimate	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted estimate	Apr 25 - Mar 26	Apr 25 - Mar 26 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 26 - Sep 26	Apr 26 - Sep 26 % of adjusted estimate
Departmental receipts	**33 528**	**17 207**	**51.3**	**44 370**	**132.3**	**42 096**	**82 090**	**100.0**	**43 233**	**52.7**
Sales of goods and services produced by the department	16 163	8 565	53.0	20 113	124.4	16 745	19 191	23.4	9 289	48.4
Sales of scrap, waste, arms and other used current goods	2	–	–	–	–	2	12	0.0	3	25.0
Transfers received	4	–	–	–	–	4	–	–	–	–
Interest, dividends and rent on land	12 232	6 084	49.7	19 734	161.3	15 436	13 452	16.4	5 275	39.2
Sales of capital assets	280	–	–	–	–	290	–	–	–	–
Transactions in financial assets and liabilities	4 847	2 558	52.8	4 523	93.3	9 619	49 435	60.2	28 666	58.0
Total	**33 528**	**17 207**	**51.3**	**44 370**	**132.3**	**42 096**	**82 090**	**100.0**	**43 233**	**52.7**

Revenue trends

Mid-year revenue in 2025/26 was R17.2 million, 51.3 per cent of the adjusted estimate, whereas revenue for the first half of 2026/27 was R43.2 million, 52.7 per cent of the adjusted estimate of R82.1 million. Compared with the first half of 2025/26, revenue over the same period in 2026/27 increased by R26 million, 151.3 per cent. This was mainly due to higher than anticipated collections under financial transactions in assets and liabilities (refunds and corrections of revenue sources from previous years).

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Administration									
Households									
Social benefits									
Current	**38 068**	**–**	**(23 605)**	**–**	**–**	**–**	**–**	**(23 605)**	**14 463**
Employee social benefits	–	–	54	–	–	–	–	54	54
Employee social benefits	–	–	25	–	–	–	–	25	25
Employee social benefits	–	–	375	–	–	–	–	375	375
Employee social benefits	76	–	567	–	–	–	–	567	643
Employee social benefits	56	–	486	–	–	–	–	486	542
Early retirement and voluntary exit programmes	37 936	–	(36 658)	–	–	–	–	(36 658)	1 278
Early retirement and voluntary exit programmes	–	–	149	–	–	–	–	149	149

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	Appropriation	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Expenditure announced in the budget	Declared savings	Other adjustments	Total adjustments appropriation	Adjusted appropriation
Early retirement and voluntary exit programmes	–	–	492	–	–	–	–	492	492
Early retirement and voluntary exit programmes	–	–	4 565	–	–	–	–	4 565	4 565
Early retirement and voluntary exit programmes	–	–	6 340	–	–	–	–	6 340	6 340
Land Administration									
Households									
Social benefits									
Current	**591**	**–**	**15 223**	**–**	**–**	**–**	**–**	**15 223**	**15 814**
Employee social benefits	586	–	1 916	–	–	–	–	1 916	2 502
Employee social benefits	5	–	78	–	–	–	–	78	83
Early retirement and voluntary exit programmes	–	–	12 365	–	–	–	–	12 365	12 365
Early retirement and voluntary exit programmes	–	–	864	–	–	–	–	864	864
Land Reform and Restitution									
Provinces and municipalities									
Municipalities									
Municipal bank accounts									
Current	**135 606**	**–**	**93 000**	**–**	**–**	**–**	**–**	**93 000**	**228 606**
Municipal rates and taxes	16 750	–	3 000	–	–	–	–	3 000	19 750
Rates and taxes	118 856	–	90 000	–	–	–	–	90 000	208 856
Households									
Social benefits									
Current	**487**	**–**	**7 818**	**–**	**–**	**–**	**–**	**7 818**	**8 305**
Employee social benefits	443	–	450	–	–	–	–	450	893
Employee social benefits	44	–	794	–	–	–	–	794	838
Early retirement and voluntary exit programmes	–	–	2 761	–	–	–	–	2 761	2 761
Early retirement and voluntary exit programmes	–	–	3 813	–	–	–	–	3 813	3 813
Households									
Other transfers to households									
Current	**2 848 964**	**–**	**175 375**	**–**	**–**	**–**	**–**	**175 375**	**3 024 339**
Restitution grants	2 687 616	–	(35 726)	–	–	–	–	(35 726)	2 651 890
Land reform grants: Land redistribution payments	161 348	–	211 101	–	–	–	–	211 101	372 449

Summary of changes to transfers and subsidies per programme (continued)

	2026/27								
		Adjustments appropriation							
R thousand	**Appropriation**	**Unforeseeable/ Unavoidable**	**Virements and shifts**	**Roll-overs**	**Expenditure announced in the budget**	**Declared savings**	**Other adjustments**	**Total adjustments appropriation**	**Adjusted appropriation**
Rural Development									
Households									
Social benefits									
Current	**–**	**–**	**779**	**–**	**–**	**–**	**–**	**779**	**779**
Employee social benefits	–	–	217	–	–	–	–	217	217
Employee social benefits	–	–	58	–	–	–	–	58	58
Early retirement and voluntary exit programmes	–	–	504	–	–	–	–	504	504
Households									
Other transfers to households									
Current	**83 520**	**–**	**(35 562)**	**–**	**–**	**–**	**–**	**(35 562)**	**47 958**
National rural youth service corps	83 520	–	(35 562)	–	–	–	–	(35 562)	47 958

MEDIUM TERM BUDGET POLICY STATEMENT

2026

ADJUSTED ESTIMATES OF NATIONAL EXPENDITURE

Private Bag X115, Pretoria, 0001 | 40 Church Square, Pretoria, 0002 | **Tel:** +27 12 315 5944 | **www.treasury.gov.za**



national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA