

Land Reform and Rural Development

Budget summary

R million	2025/26				2026/27	2027/28
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	1 947.0	1.1	20.1	1 968.2	2 049.2	2 141.6
Land Administration	736.2	47.6	8.5	792.3	826.7	864.3
Land Reform and Restitution	1 739.2	3 927.5	501.6	6 168.4	6 527.7	6 822.8
Rural Development	851.9	33.9	5.9	891.7	933.0	966.5
Total expenditure estimates	5 274.4	4 010.1	536.1	9 820.6	10 336.7	10 795.1
Executive authority	Minister of Land Reform and Rural Development					
Accounting officer	Director-General of Land Reform and Rural Development					
Website	www.dalrrd.gov.za					

The Estimates of National Expenditure is available at www.treasury.gov.za. Additional tables in Excel format can be found at www.treasury.gov.za and www.vulekamali.gov.za.

Vote purpose

Provide equitable access to land, integrated rural development, sustainable agriculture and food security for all.

Mandate

The Department of Land Reform and Rural Development is mandated to facilitate equitable access to land, promote comprehensive rural development and address the historical injustices of land dispossession by implementing land restitution programmes and supporting sustainable livelihoods across rural areas. The department's mandate is guided by a legislative framework that includes the:

- Deeds Registries Act (1937), which makes provision for the administration of the land registration system and the registration of land rights
- State Land Disposal Act (1961), which makes provision for the disposal of certain state land and prohibits the acquisition of state land by prescription
- Provision of Land and Assistance Act (1993), which makes provision for the designation of certain land, the regulation of the subdivision of such land and the settlement of people thereon. It also provides for the acquisition, maintenance, planning, development, improvement and disposal of property and the provision of financial assistance for land reform
- KwaZulu-Natal Ingonyama Trust Act (1994), which makes provision for the establishment of the Ingonyama Trust and allows for certain land to be held in trust
- Restitution of Land Rights Act (1994), which makes provision for the restitution of rights to land to people or communities dispossessed of such rights after 19 June 1913 because of racially discriminatory laws or past practices
- Interim Protection of Informal Land Rights Act (1996), which makes provision for the temporary protection of certain rights to and interests in land that are not otherwise adequately protected by law
- Land Reform (Labour Tenants) Act (1996), which makes provision for security of tenure for labour tenants and those occupying or using land because of their association with labour tenants. It also makes provision for the acquisition of land and rights in land by labour tenants
- Extension of Security of Tenure Act (1997), which makes provision for facilitating the long-term security of land tenure, regulating the conditions of residence on certain land and regulating the conditions on and circumstances under which the right of people to reside on land may be terminated
- Land Survey Act (1997), which provides for the regulation and surveying of land in South Africa

- Spatial Planning and Land Use Management Act (2013), which seeks to facilitate the transformation of South Africa's settlement patterns by adopting an innovative approach to spatial planning and the management of land use.

Selected performance indicators

Table 42.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Number of infrastructure projects completed per year	Rural Development	Outcome 4: Increased infrastructure investment and job creation	76	197	174	58	33	35	35
Number of young people trained through the national rural youth service corps programme per year	Rural Development	Outcome 1: Increased employment and work opportunities	1 679	1 079	2 889	1 751	681	1 000	1 500
Number of hectares allocated per year	Land Reform and Restitution	Outcome 10: Reduced poverty and improved livelihoods	3 429	42 456	67 376	44 578	44 000	46 000	48 000
Number of land claims finalised per year	Land Reform and Restitution		442	80	641	389	271	284	289

Expenditure overview

Over the medium term, the department will focus on accelerating land reform, finalising restitution claims, administering land, creating opportunities for young people in rural areas and accelerating socioeconomic projects. Expenditure is expected to increase at an average annual rate of 5.9 per cent, from R9.1 billion in 2024/25 to R10.8 billion in 2027/28. Transfers and subsidies account for an estimated 40.8 per cent (R12.7 billion) of total expenditure over the medium term and spending on compensation of employees accounts for an estimated 27.8 per cent (R8.6 billion). The bulk of the department's transfers over the medium term are to land reform and restitution grants (R8.5 billion) and its public entities (R3.5 billion).

As part of the 2024 national macro organisation of government, the Department of Agriculture, Rural Development and Land Reform was split into two departments, the Department of Agriculture and Department of Land Reform and Rural Development. The split is expected to be finalised by 31 March 2025.

Accelerating land reform

Over the medium term, the department will proactively prioritise the acceleration of land reform by identifying suitable for land redistribution that has a high potential for development. This will be achieved by analysing vacant, unused and underused state land and implementing and coordinating the state land lease disposal policy and the land allocation and beneficiary selection policy to ensure that land is allocated fairly to historically disadvantaged communities. To this end, the department plans to procure 138 000 hectares of strategic land for redistribution at an estimated cost of R3 billion over the medium term in the *Agricultural Land Holding Account* subprogramme in the *Land Reform and Restitution* programme.

The department aims to provide necessary post-settlement support, such as farming training, production inputs and linkages to markets, to qualifying beneficiaries to ensure that land that is acquired and redistributed remains productive. Expenditure for these activities is projected to amount to R826.6 million over the medium term in the same subprogramme.

Finalising restitution claims

The department aims to expedite the finalisation of all outstanding land claims by prioritising those that have been unresolved for extended periods, particularly all pre-1998 claims lodged under the Restitution of Land Rights Act (1994). To finalise a targeted 844 land restitution claims, R11.6 billion over the medium term is allocated in the *Restitution* subprogramme in the *Land Reform and Restitution* programme.

Creating opportunities for young people in rural areas

Through the national rural youth service corps programme, the department will aim to provide 3 181 young people with training in fields such as gardening, horticulture, and plant and animal production. After completing their training, young people are deployed in various rural communities in an effort to increase productivity and improve standards of living. R569.8 million over the MTEF period is allocated for this work in the *National Rural Youth Services Corps* subprogramme in the *Rural Development* programme.

Accelerating socioeconomic projects

As part of the department's efforts to accelerate socioeconomic advancement, the department plans to complete 103 infrastructure projects over the period ahead. These are intended to improve quality of life for people in rural areas and provide greater opportunities. Planned projects over the medium term include the construction of animal handling facilities, fencing, irrigation schemes, community centres, access roads, solar projects for rural farmers in Northern Cape and the completion of the Makhathini Gin cotton project in Jozini, KwaZulu-Natal. R2.1 billion over the period ahead is budgeted for this work in the *Rural Infrastructure Development* subprogramme in the *Rural Development* programme.

Expenditure trends and estimates

Table 42.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Land Administration											
3. Land Reform and Restitution											
4. Rural Development											
Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2021/22	2022/23	2023/24	2024/25	2021/22 - 2024/25	2024/25	2025/26	2026/27	2027/28	2024/25 - 2027/28	2027/28
Programme 1	2 322.2	2 474.2	1 960.6	1 852.7	-7.3%	23.4%	1 968.2	2 049.2	2 141.6	4.9%	20.0%
Programme 2	651.0	647.5	700.4	738.6	4.3%	7.4%	792.3	826.7	864.3	5.4%	8.0%
Programme 3	5 043.1	5 363.5	6 181.5	5 701.2	4.2%	60.6%	6 168.4	6 527.7	6 822.8	6.2%	63.0%
Programme 4	920.7	581.6	843.7	789.7	-5.0%	8.5%	891.7	933.0	966.5	7.0%	8.9%
Subtotal	8 937.1	9 066.9	9 686.1	9 082.2	0.5%	100.0%	9 820.6	10 336.7	10 795.1	5.9%	100.0%
Total	8 937.1	9 066.9	9 686.1	9 082.2	0.5%	100.0%	9 820.6	10 336.7	10 795.1	5.9%	100.0%
Change to 2024 Budget estimate				–			(0.7)	(4.9)	(14.2)		
Economic classification											
Current payments	4 097.9	4 112.1	4 691.9	4 532.6	3.4%	47.4%	5 274.4	5 473.3	5 713.1	8.0%	52.4%
Compensation of employees	2 426.1	2 653.8	2 772.5	2 565.8	1.9%	28.3%	2 743.4	2 843.9	2 971.6	5.0%	27.8%
Goods and services ¹	1 671.7	1 458.3	1 919.4	1 966.9	5.6%	19.1%	2 531.0	2 629.5	2 741.5	11.7%	24.7%
of which:					0.0%	0.0%				0.0%	0.0%
Computer services	136.0	82.7	100.4	145.7	2.3%	1.3%	172.6	190.5	196.8	10.6%	1.8%
Consultants: Business and advisory services	86.4	105.4	69.9	215.8	35.7%	1.3%	352.3	354.8	367.5	19.4%	3.2%
Infrastructure and planning services	1.6	1.6	7.4	166.6	371.7%	0.5%	539.8	556.4	574.4	51.1%	4.6%
Operating leases	296.2	146.0	407.6	414.7	11.9%	3.4%	429.5	445.5	463.4	3.8%	4.4%
Property payments	380.3	320.9	313.9	170.2	-23.5%	3.2%	212.6	224.6	233.7	11.1%	2.1%
Travel and subsistence	211.4	339.3	343.5	214.7	0.5%	3.0%	215.6	224.2	245.5	4.6%	2.2%
Interest and rent on land	0.0	0.0	0.0	–	-100.0%	0.0%	–	–	–	0.0%	0.0%
Transfers and subsidies ¹	3 264.1	3 118.4	4 086.0	3 661.0	3.9%	38.4%	4 010.1	4 252.3	4 403.3	6.3%	40.8%
Provinces and municipalities	223.9	310.8	300.8	93.8	-25.2%	2.5%	123.8	131.3	130.7	11.7%	1.2%
Departmental agencies and accounts	1 097.3	732.3	903.0	1 024.1	-2.3%	10.2%	1 121.3	1 172.7	1 225.7	6.2%	11.3%
Foreign governments and international organisations	2.6	3.6	7.4	3.4	9.2%	0.0%	4.4	4.6	4.8	12.3%	0.0%
Public corporations and private enterprises	0.8	10.1	0.8	0.9	2.5%	0.0%	0.9	0.9	1.0	4.4%	0.0%
Non-profit institutions	4.1	4.3	8.3	8.5	27.2%	0.1%	8.7	9.1	9.5	3.8%	0.1%
Households	1 935.3	2 057.3	2 865.7	2 530.4	9.3%	25.5%	2 751.0	2 933.6	3 031.6	6.2%	28.1%
Payments for capital assets	1 573.3	1 832.2	906.1	888.5	-17.3%	14.1%	536.1	611.1	678.6	-8.6%	6.8%
Buildings and other fixed structures	900.8	438.1	402.1	396.5	-23.9%	5.8%	77.7	80.6	84.3	-40.3%	1.6%
Machinery and equipment	56.1	91.1	91.9	56.6	0.3%	0.8%	50.5	53.1	55.6	-0.6%	0.5%
Heritage assets	–	–	–	20.0	0.0%	0.1%	–	–	–	-100.0%	0.0%
Land and sub-soil assets	616.5	1 302.8	410.1	415.0	-12.4%	7.5%	407.4	477.2	538.6	9.1%	4.6%
Software and other intangible assets	–	0.2	2.0	0.4	0.0%	0.0%	0.5	0.1	0.1	-33.9%	0.0%
Payments for financial assets	1.8	4.2	2.0	–	-100.0%	0.0%	–	–	–	0.0%	0.0%
Total	8 937.1	9 066.9	9 686.1	9 082.2	0.5%	100.0%	9 820.6	10 336.7	10 795.1	5.9%	100.0%

1. Tables with expenditure trends, annual budget, adjusted appropriation and audited outcome are available at www.treasury.gov.za and www.vulekamali.gov.za.

Transfers and subsidies expenditure trends and estimates

Table 42.3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation 2024/25	Average growth rate (%) 2021/22 - 2024/25	Average: Expenditure/Total (%) 2021/22 - 2024/25	Medium-term expenditure estimate			Average growth rate (%) 2024/25 - 2027/28	Average: Expenditure/Total (%) 2024/25 - 2027/28
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28		
R thousand											
Households											
Social benefits											
Current	10 910	7 753	5 259	1 872	-44.4%	0.2%	1 116	1 274	1 332	-10.7%	—
Employee social benefits	10 910	7 753	5 259	1 872	-44.4%	0.2%	1 116	1 274	1 332	-10.7%	—
Other transfers to households											
Current	1 924 387	2 049 509	2 860 428	2 528 523	9.5%	66.3%	2 749 896	2 932 365	3 030 306	6.2%	68.9%
Claims against the state	—	1 763	4 028	174	—	—	104	1	1	-82.1%	—
Bursaries for non-employees	40 413	33 438	32 211	29 462	-10.0%	1.0%	30 827	32 271	33 734	4.6%	0.8%
Restitution grants	1 793 457	2 008 228	2 796 713	2 396 268	10.1%	63.7%	2 510 169	2 679 027	2 765 574	4.9%	63.4%
Land reform grants: Land tenure payments	61 798	—	—	—	-100.0%	0.4%	—	—	—	—	—
Land reform grants: Land redistribution payments	—	—	—	67 170	—	0.5%	174 874	184 546	192 891	42.1%	3.8%
National rural youth service corps	28 719	6 080	27 476	35 449	7.3%	0.7%	33 922	36 520	38 106	2.4%	0.9%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	1 097 347	732 323	902 994	1 024 069	-2.3%	26.6%	1 121 316	1 172 673	1 225 697	6.2%	27.8%
Registration of deeds trading entity	—	—	—	1	—	—	1	1	1	—	—
South African Geomatics Council	4 000	4 000	4 000	3 752	-2.1%	0.1%	3 049	3 173	3 312	-4.1%	0.1%
Agricultural land holding account	937 986	596 760	734 942	855 674	-3.0%	22.1%	946 248	989 600	1 034 350	6.5%	23.4%
KwaZulu-Natal Ingonyama Trust Board	23 517	24 391	23 781	21 867	-2.4%	0.7%	22 847	23 893	24 973	4.5%	0.6%
Office of the Valuer-General	131 844	107 172	140 271	142 775	2.7%	3.7%	149 171	156 006	163 061	4.5%	3.7%
Public corporations and private enterprises											
Other transfers to private enterprises											
Current	—	9 254	—	—	—	0.1%	—	—	—	—	—
Claims against the state	—	9 254	—	—	—	0.1%	—	—	—	—	—
Other transfers to public corporations											
Current	810	845	833	871	2.4%	—	909	948	992	4.4%	—
Communication licences	810	845	833	871	2.4%	—	909	948	992	4.4%	—
Capital	—	—	—	1	—	—	1	1	1	—	—
Land Bank black producer commercialisation programme	—	—	—	1	—	—	1	1	1	—	—
Non-profit institutions											
Current	4 140	4 263	8 335	8 530	27.2%	0.2%	8 733	9 133	9 546	3.8%	0.2%
South African Council for Planners	4 140	4 263	8 335	8 530	27.2%	0.2%	8 733	9 133	9 546	3.8%	0.2%
Foreign governments and international organisations											
Current	2 610	3 629	7 382	3 395	9.2%	0.1%	4 381	4 597	4 809	12.3%	0.1%
Open Geospatial Consortium	—	529	577	607	—	—	600	627	655	2.6%	—
Regional Centre for Mapping of Resources for Development	2 610	3 100	6 805	2 788	2.2%	0.1%	3 781	3 970	4 154	14.2%	0.1%
Provinces and municipalities											
Provincial agencies and funds											
Current	376	93	89	879	32.7%	—	443	476	497	-17.3%	—
Vehicle licences	376	93	89	879	32.7%	—	443	476	497	-17.3%	—
Municipal bank accounts											
Current	223 494	310 688	300 714	92 905	-25.4%	6.6%	123 353	130 794	130 166	11.9%	2.9%
Municipal rates and taxes	7 017	—	46 438	7 418	1.9%	0.4%	24 170	15 494	9 653	9.2%	0.3%
Rates and taxes	216 477	310 682	254 276	85 487	-26.6%	6.1%	99 183	115 300	120 513	12.1%	2.6%
Fines and penalties	—	6	—	—	—	—	—	—	—	—	—
Total	3 264 074	3 118 357	4 086 034	3 661 045	3.9%	100.0%	4 010 148	4 252 261	4 403 346	6.3%	100.0%

Personnel information

Table 42.4 Vote personnel numbers and cost by salary level and programme¹

Programmes																			
1. Administration																			
2. Land Administration																			
3. Land Reform and Restitution																			
4. Rural Development																			
Number of posts estimated for 31 March 2025			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment																		
		Actual			Revised estimate			Medium-term expenditure estimate											
		2023/24			2024/25			2025/26		2026/27		2027/28		2024/25 - 2027/28					
Land Reform and Rural Development			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	4 913	64	8 207	2 772.5	0.3	3 778	2 565.8	0.7	3 787	2 743.4	0.7	3 728	2 843.9	0.8	3 688	2 971.6	0.8	-0.8%	100.0%
1 – 6	1 360	1	864	302.7	0.4	864	319.7	0.4	860	339.6	0.4	850	354.4	0.4	835	367.6	0.4	-1.1%	22.8%
7 – 10	2 432	6	1 914	1 049.3	0.5	1 954	1 138.0	0.6	1 948	1 209.0	0.6	1 922	1 258.6	0.7	1 904	1 316.2	0.7	-0.9%	51.6%
11 – 12	758	30	565	559.7	1.0	616	644.7	1.0	624	689.7	1.1	610	711.8	1.2	606	745.7	1.2	-0.6%	16.4%
13 – 16	341	8	267	354.2	1.3	319	447.5	1.4	330	488.4	1.5	321	501.3	1.6	318	523.5	1.6	-0.2%	8.6%
Other	22	19	4 597	506.6	0.1	25	15.9	0.6	25	16.8	0.7	25	17.7	0.7	25	18.7	0.7	-0.0%	0.7%
Programme	4 913	64	8 207	2 772.5	0.3	3 778	2 565.8	0.7	3 787	2 743.4	0.7	3 728	2 843.9	0.8	3 688	2 971.6	0.8	-0.8%	100.0%
Programme 1	2 168	24	1 613	839.2	0.5	1 511	901.9	0.6	1 504	953.6	0.6	1 482	986.8	0.7	1 465	1 031.0	0.7	-1.0%	39.8%
Programme 2	863	—	757	510.6	0.7	743	542.7	0.7	754	591.5	0.8	743	615.3	0.8	735	643.2	0.9	-0.4%	19.9%
Programme 3	1 824	34	5 669	1 268.7	0.2	1 362	964.6	0.7	1 366	1 031.2	0.8	1 343	1 068.8	0.8	1 330	1 116.7	0.8	-0.8%	36.1%
Programme 4	58	6	168	154.0	0.9	162	156.5	1.0	163	167.1	1.0	160	173.0	1.1	158	180.7	1.1	-1.0%	4.3%

1. Data has been provided by the department and may not necessarily reconcile with official government personnel data.

2. Rand million.

Departmental receipts

Table 42.5 Departmental receipts by economic classification

R thousand	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)
	2021/22	2022/23	2023/24					2025/26	2026/27	2027/28		
	2021/22	2022/23	2023/24					2025/26	2026/27	2027/28		
Departmental receipts	48 441	69 543	82 389	100 322	100 322	27.5%	100.0%	79 817	83 968	88 334	-4.2%	100.0%
Sales of goods and services produced by department	19 347	19 073	18 390	15 194	15 194	-7.7%	23.9%	18 333	19 286	20 288	10.1%	20.7%
Sales by market establishments	639	643	718	532	532	-5.9%	0.8%	673	708	744	11.8%	0.8%
of which:							—					—
Dwellings	53	49	45	40	40	-9.0%	0.1%	50	53	56	11.9%	0.1%
Rental parking: Covered and open	58	57	37	4	4	-59.0%	0.1%	5	5	5	7.7%	—
Market establishment: Non-residential building	528	537	636	488	488	-2.6%	0.7%	618	650	683	11.9%	0.7%
Administrative fees	16 194	15 843	15 121	12 534	12 534	-8.2%	19.9%	14 827	15 598	16 409	9.4%	16.8%
of which:							—					—
Inspection fees: Statutory services	—	2	—	3	3	—	—	3	4	3	—	—
Other	3	10	63	8	8	38.7%	—	11	11	12	14.5%	—
Servitude rights	36	37	36	17	17	-22.1%	—	20	21	22	9.0%	—
Surveyor inspection fees	16 155	15 794	15 022	12 506	12 506	-8.2%	19.8%	14 793	15 562	16 372	9.4%	16.8%
Other sales	2 514	2 587	2 551	2 128	2 128	-5.4%	3.3%	2 833	2 980	3 135	13.8%	3.1%
of which:							—					—
Service rendered: Commission on insurance	1 121	—	—	—	—	-100.0%	0.4%	—	—	—	—	—
Other	239	327	217	109	109	-23.0%	0.3%	423	445	467	62.4%	0.4%
Services rendered: Commission on insurance and garnishee	—	1 139	1 101	992	992	—	1.1%	1 234	1 298	1 366	11.3%	1.4%
Sales: Maps	1 154	1 121	1 233	1 027	1 027	-3.8%	1.5%	1 176	1 237	1 302	8.2%	1.3%
Sales of scrap, waste, arms and other used current goods	—	2	1	1	1	—	—	2	3	3	44.2%	—
of which:							—					—
Wastepaper	—	—	1	1	1	—	—	2	3	3	44.2%	—
Sales of scrap	—	2	—	—	—	—	—	—	—	—	—	—
Transfers received	944	—	—	3	3	-85.3%	0.3%	4	4	5	18.6%	—
Interest, dividends and rent on land	17 566	35 670	40 688	42 593	42 593	34.3%	45.4%	33 180	34 906	36 721	-4.8%	41.8%
Interest	14 946	32 336	35 703	37 650	37 650	36.1%	40.1%	28 848	30 348	31 926	-5.3%	36.5%
Rent on land	2 620	3 334	4 985	4 943	4 943	23.6%	5.3%	4 332	4 558	4 795	-1.0%	5.3%
Sales of capital assets	—	1 175	4 235	266	266	—	1.9%	280	294	310	5.2%	0.3%
Transactions in financial assets and liabilities	10 584	13 623	19 075	42 265	42 265	58.7%	28.4%	28 018	29 475	31 007	-9.8%	37.1%
Total	48 441	69 543	82 389	100 322	100 322	27.5%	100.0%	79 817	83 968	88 334	-4.2%	100.0%

Programme 1: Administration

Programme purpose

Provide strategic leadership, management and support services to the department.

Expenditure trends and estimates

Table 42.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme						Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Adjusted appropriation	Average growth rate (%)						
R million	2021/22	2022/23	2023/24	2024/25	2021/22 - 2024/25		2025/26	2026/27	2027/28	2024/25 - 2027/28	
Ministry	26.9	31.5	33.5	54.4	26.4%	1.7%	46.3	48.5	50.7	-2.3%	2.5%
Department Management	60.3	50.9	51.3	64.1	2.1%	2.6%	75.3	78.3	81.8	8.5%	3.7%
Internal Audit	22.9	34.3	33.3	38.5	19.0%	1.5%	44.2	45.9	48.0	7.6%	2.2%
Financial Management Services	191.7	177.2	190.4	177.1	-2.6%	8.6%	186.3	193.7	202.4	4.5%	9.5%
Corporate Support Services	454.7	439.4	478.9	458.9	0.3%	21.3%	467.1	484.5	506.7	3.4%	23.9%
Provincial Operations	892.4	1 401.6	515.1	525.7	-16.2%	38.7%	561.0	582.8	609.2	5.0%	28.4%
Office Accommodation	673.3	339.4	658.0	534.0	-7.4%	25.6%	588.1	615.6	642.8	6.4%	29.7%
Total	2 322.2	2 474.2	1 960.6	1 852.7	-7.3%	100.0%	1 968.2	2 049.2	2 141.6	4.9%	100.0%
Change to 2024				–			(13.8)	(17.9)	(19.0)		
Budget estimate											
Economic classification											
Current payments	2 108.0	2 397.9	1 895.2	1 824.4	-4.7%	95.5%	1 947.0	2 025.5	2 116.8	5.1%	98.8%
Compensation of employees	1 216.5	1 666.2	839.2	901.9	-9.5%	53.7%	953.6	986.8	1 031.0	4.6%	48.3%
Goods and services	891.5	731.7	1 056.0	922.5	1.1%	41.8%	993.4	1 038.7	1 085.8	5.6%	50.4%
of which:						–					–
Audit costs: External	14.3	11.3	11.3	20.3	12.4%	0.7%	23.4	24.4	25.5	7.9%	1.2%
Computer services	110.1	45.2	64.9	107.5	-0.8%	3.8%	133.4	139.3	144.5	10.4%	6.5%
Consultants: Business and advisory services	9.9	5.6	5.9	17.0	19.8%	0.4%	29.6	29.8	31.6	22.9%	1.3%
Operating leases	266.1	114.1	377.9	388.8	13.5%	13.3%	403.4	419.2	437.0	4.0%	20.6%
Property payments	321.9	293.3	294.5	154.0	-21.8%	12.4%	202.7	214.1	223.3	13.2%	9.9%
Travel and subsistence	71.0	125.7	110.6	68.2	-1.4%	4.4%	58.3	61.6	66.1	-1.0%	3.2%
Interest and rent on land	0.0	0.0	–	–	-100.0%	–	–	–	–	–	–
Transfers and subsidies	4.7	4.8	3.8	1.7	-28.4%	0.2%	1.1	1.2	1.2	-10.4%	0.1%
Provinces and municipalities	0.0	0.1	0.1	0.1	22.9%	–	0.1	0.1	0.1	7.0%	–
Public corporations and private enterprises	0.8	0.8	0.8	0.9	2.6%	–	0.9	0.9	1.0	4.4%	–
Households	3.8	3.9	2.8	0.8	-41.6%	0.1%	0.1	0.1	0.1	-43.3%	–
Payments for capital assets	208.8	70.1	60.9	26.5	-49.7%	4.3%	20.1	22.5	23.5	-3.9%	1.2%
Buildings and other fixed structures	186.4	47.4	7.8	3.8	-72.8%	2.9%	0.1	2.3	2.4	-13.4%	0.1%
Machinery and equipment	22.4	22.5	51.1	22.4	–	1.4%	19.6	20.1	21.0	-2.1%	1.0%
Software and other intangible assets	–	0.2	2.0	0.4	–	–	0.5	0.1	0.1	-33.9%	–
Payments for financial assets	0.7	1.3	0.7	–	-100.0%	–	–	–	–	–	–
Total	2 322.2	2 474.2	1 960.6	1 852.7	-7.3%	100.0%	1 968.2	2 049.2	2 141.6	4.9%	100.0%
Proportion of total programme expenditure to vote expenditure	26.0%	27.3%	20.2%	20.4%	–	–	20.0%	19.8%	19.8%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	3.8	3.9	2.8	0.6	-46.5%	0.1%	0.1	0.1	0.1	-38.2%	–
Employee social benefits	3.8	3.9	2.8	0.6	-46.5%	0.1%	0.1	0.1	0.1	-38.2%	–
Other transfers to households											
Current	–	–	–	0.2	–	–	–	–	–	-100.0%	–
Claims against the state	–	–	–	0.2	–	–	–	–	–	-100.0%	–
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.8	0.8	0.8	0.9	2.6%	–	0.9	0.9	1.0	4.4%	–
Communication licences	0.8	0.8	0.8	0.9	2.6%	–	0.9	0.9	1.0	4.4%	–
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.1	0.1	0.1	22.9%	–	0.1	0.1	0.1	7.0%	–
Vehicle licences	0.0	0.1	0.1	0.1	22.9%	–	0.1	0.1	0.1	7.0%	–

Personnel information

Table 42.7 Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2025			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment	Medium-term expenditure estimate																	
		Actual			Revised estimate			Medium-term expenditure estimate											
		2023/24			2024/25			2025/26		2026/27		2027/28		2024/25 - 2027/28					
Administration		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost						
Salary level	2 168	24	1 613	839.2	0.5	1 511	901.9	0.6	1 504	953.6	0.6	1 482	986.8	0.7	1 465	1 031.0	0.7	-1.0%	100.0%
1 – 6	711	1	376	119.4	0.3	400	134.0	0.3	397	141.8	0.4	393	148.3	0.4	387	154.5	0.4	-1.1%	26.5%
7 – 10	1 003	1	716	330.9	0.5	723	355.3	0.5	719	376.3	0.5	713	393.9	0.6	706	411.7	0.6	-0.8%	48.0%
11 – 12	284	2	185	160.8	0.9	215	199.0	0.9	213	208.0	1.0	206	212.4	1.0	204	221.9	1.1	-1.7%	14.1%
13 – 16	148	1	98	121.7	1.2	148	197.8	1.3	150	210.7	1.4	145	214.5	1.5	143	224.3	1.6	-1.1%	9.8%
Other	22	19	238	106.3	0.4	25	15.9	0.6	25	16.8	0.7	25	17.7	0.7	25	18.7	0.7	–	1.7%

1. Data has been provided by the department and may not necessarily reconcile with official government personnel data.

2. Rand million.

Programme 2: Land Administration

Programme purpose

Provide and maintain an inclusive, effective and comprehensive system of planning, geospatial information and cadastral surveys; legally secure tenure; and conduct land administration that promotes social, economic and environmental sustainability.

Objectives

- Ensure spatial transformation and efficient land administration by:
 - rolling out and implementing the electronic deeds registration system over the medium term
 - processing general plans, sectional plans and diagrams within 14 working days by 2027/28.

Subprogrammes

- *National Geomatics Management Services* examines and approves all surveys of land and real rights intended to be registered in the deeds office; maintains records and data related to property boundaries; maintains and revises maps of property boundaries; provides cadastral advisory services to other government institutions; promotes and controls all matters related to geodetic and topographical surveying; establishes and maintains a network of national georeferencing stations; facilitates state surveys related to land reform; and provides cadastral and geospatial information services, including infrastructure for spatial data.
- *Spatial Planning and Land Use* provides for national land use management and spatial planning systems; develops spatial plans for rural areas in terms of the national spatial development framework; provides for the development of national technical tools, policies, standards and guidelines for geospatial information management; ensures compliance with the Spatial Planning and Land Use Management Act (2013) through the development of guidelines, norms, and standards; ensures compliance with the Planning Profession Act (2002) and supports the South African Council for Planners; and ensures compliance with the Spatial Data Infrastructure Act (2003) and supports the committee for spatial information. This subprogramme also provides spatial data infrastructure and professional and technical support to organs of state.
- *Deeds Registration* provides a deeds registration system in which secure titles are registered and accurate information is provided.
- *South African Council of Planners* makes annual transfers to the South African Council for Planners, a non-profit organisation dealing with registrations and other activities in the planning profession.
- *South African Geomatics Council* regulates and promotes the transformation of the geomatics profession.
- *Integrated Land Administration* provides an overarching, coordinated and streamlined land administration system that underpins economic, social, institutional and environmentally sustainable development.

- *South African Spatial Data Infrastructure* provides a national technical institution and policy framework to facilitate the capturing, management, maintenance, integration, distribution and use of spatial information and data in South Africa.

Expenditure trends and estimates

Table 42.8 Land Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2021/22	2022/23	2023/24	2024/25	2021/22 - 2024/25	2024/25	2025/26	2026/27	2027/28	2024/25 - 2027/28	2027/28
National Geomatics Management Services	498.7	524.5	531.2	539.2	2.6%	76.5%	572.1	595.2	622.2	4.9%	72.3%
Spatial Planning and Land Use Deeds Registration	144.2	114.8	156.8	185.4	8.7%	22.0%	198.4	209.2	219.3	5.8%	25.2%
South African Council of Planners	4.1	4.3	8.3	8.5	27.2%	0.9%	8.7	9.1	9.5	3.8%	1.1%
South African Geomatics Council	4.0	4.0	4.0	3.8	-2.1%	0.6%	3.0	3.2	3.3	-4.1%	0.4%
Integrated Land Administration	—	—	—	1.7	—	0.1%	0.0	0.0	0.0	-91.7%	0.1%
South African Spatial Data Infrastructure	—	—	—	—	—	—	10.0	10.0	10.0	—	0.9%
Total	651.0	647.5	700.4	738.6	4.3%	100.0%	792.3	826.7	864.3	5.4%	100.0%
Change to 2024 Budget estimate				—			11.9	13.4	14.2		
Economic classification											
Current payments	583.6	561.6	631.4	684.1	5.4%	89.9%	736.2	768.1	803.0	5.5%	92.8%
Compensation of employees	476.5	440.1	510.6	542.7	4.4%	72.0%	591.5	615.3	643.2	5.8%	74.3%
Goods and services	107.1	121.5	120.8	141.4	9.7%	17.9%	144.7	152.8	159.7	4.1%	18.6%
of which:						—					—
Advertising	0.4	0.2	2.3	3.5	108.6%	0.2%	5.0	5.1	5.2	14.4%	0.6%
Computer services	20.3	33.7	31.8	28.6	12.1%	4.2%	27.8	39.4	40.1	11.9%	4.2%
Consultants: Business and advisory services	48.4	27.7	32.6	44.9	-2.4%	5.6%	53.2	47.1	49.4	3.2%	6.0%
Contractors	8.8	13.5	8.7	10.3	5.3%	1.5%	14.9	15.7	17.7	20.0%	1.8%
Consumables: Stationery, printing and office supplies	2.5	3.4	2.6	4.3	21.0%	0.5%	5.9	5.8	6.1	12.1%	0.7%
Travel and subsistence	6.5	19.2	20.1	15.5	33.8%	2.2%	20.1	21.0	21.5	11.6%	2.4%
Transfers and subsidies	54.7	46.8	52.8	45.7	-5.8%	7.3%	47.6	49.8	52.0	4.4%	6.1%
Provinces and municipalities	0.0	0.0	0.0	0.0	41.5%	—	0.0	0.0	0.0	15.2%	—
Departmental agencies and accounts	4.0	4.0	4.0	3.8	-2.1%	0.6%	3.1	3.2	3.3	-4.1%	0.4%
Foreign governments and international organisations	2.6	3.6	7.4	3.4	9.2%	0.6%	4.4	4.6	4.8	12.3%	0.5%
Non-profit institutions	4.1	4.3	8.3	8.5	27.2%	0.9%	8.7	9.1	9.5	3.8%	1.1%
Households	44.0	34.9	33.1	30.0	-11.9%	5.2%	31.4	32.9	34.4	4.6%	4.0%
Payments for capital assets	12.3	38.6	16.1	8.7	-10.8%	2.8%	8.5	8.9	9.3	2.0%	1.1%
Machinery and equipment	12.3	38.6	16.1	8.7	-10.8%	2.8%	8.5	8.9	9.3	2.0%	1.1%
Payments for financial assets	0.4	0.4	0.0	—	-100.0%	—	—	—	—	—	—
Total	651.0	647.5	700.4	738.6	4.3%	100.0%	792.3	826.7	864.3	5.4%	100.0%
Proportion of total programme expenditure to vote expenditure	7.3%	7.1%	7.2%	8.1%	—	—	8.1%	8.0%	8.0%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	3.5	1.5	0.9	0.6	-45.1%	0.2%	0.6	0.6	0.6	1.7%	0.1%
Employee social benefits	3.5	1.5	0.9	0.6	-45.1%	0.2%	0.6	0.6	0.6	1.7%	0.1%
Other transfers to households											
Current	40.4	33.4	32.2	29.5	-10.0%	5.0%	30.8	32.3	33.7	4.6%	3.9%
Bursaries for non-employees	40.4	33.4	32.2	29.5	-10.0%	5.0%	30.8	32.3	33.7	4.6%	3.9%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	4.0	4.0	4.0	3.8	-2.1%	0.6%	3.1	3.2	3.3	-4.1%	0.4%
Registration of deeds trading entity	—	—	—	0.0	—	—	0.0	0.0	0.0	—	—
South African Geomatics Council	4.0	4.0	4.0	3.8	-2.1%	0.6%	3.0	3.2	3.3	-4.1%	0.4%
Non-profit institutions											
Current	4.1	4.3	8.3	8.5	27.2%	0.9%	8.7	9.1	9.5	3.8%	1.1%
South African Council for Planners	4.1	4.3	8.3	8.5	27.2%	0.9%	8.7	9.1	9.5	3.8%	1.1%
Foreign governments and international organisations											
Current	2.6	3.6	7.4	3.4	9.2%	0.6%	4.4	4.6	4.8	12.3%	0.5%
Open Geospatial Consortium	—	0.5	0.6	0.6	—	0.1%	0.6	0.6	0.7	2.6%	0.1%
Regional Centre for Mapping of Resources for Development	2.6	3.1	6.8	2.8	2.2%	0.6%	3.8	4.0	4.2	14.2%	0.5%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	0.0	41.5%	—	0.0	0.0	0.0	15.2%	—
Vehicle licences	0.0	0.0	0.0	0.0	41.5%	—	0.0	0.0	0.0	15.2%	—

Personnel information

Table 42.9 Land Administration personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2025			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual			Revised estimate			Medium-term expenditure estimate										
			2023/24			2024/25			2025/26		2026/27		2027/28				2024/25 - 2027/28		
Land Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	863	–	757	510.6	0.7	743	542.7	0.7	754	591.5	0.8	743	615.3	0.8	735	643.2	0.9	-0.4%	100.0%
1 – 6	221	–	191	70.5	0.4	176	68.9	0.4	175	73.2	0.4	173	76.5	0.4	170	79.5	0.5	-1.1%	23.3%
7 – 10	372	–	350	193.3	0.6	345	204.1	0.6	345	217.5	0.6	339	225.2	0.7	335	234.7	0.7	-1.0%	45.9%
11 – 12	206	–	166	174.0	1.0	171	191.3	1.1	178	210.1	1.2	176	219.2	1.2	176	231.2	1.3	1.0%	23.5%
13 – 16	64	–	50	72.9	1.5	51	78.4	1.5	56	90.8	1.6	55	94.5	1.7	54	97.8	1.8	2.0%	7.3%

1. Data has been provided by the department and may not necessarily reconcile with official government personnel data.

2. Rand million.

Programme 3: Land Reform and Restitution

Programme purpose

Acquire and redistribute land.

Objective

- Redress equitable access to land by conducting research and finalising land claims on an ongoing basis.

Subprogrammes

- *Commission on Restitution of Land Rights* investigates and negotiates land restitution claims and recommends settlements in terms of the Restitution of Land Rights Act (1994).
- *Restitution* settles land restitution claims under the Restitution of Land Rights Act (1994).
- *Land Redistribution and Tenure Reform* develops and coordinates policies and programmes in support of the implementation of land redistribution and tenure reform.
- *Agricultural Land Holding Account* is responsible for land acquisition, development support and rates and taxes on land in terms of the Provision of Land and Assistance Act (1993).
- *Ingonyama Trust Board* provides quarterly transfers for administering land owned by the KwaZulu-Natal Ingonyama Trust.
- *Office of the Valuer-General* provides land valuations on land earmarked for reform and restitution.

Expenditure trends and estimates

Table 42.10 Land Reform and Restitution expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2021/22	2022/23	2023/24	2024/25	2021/22 - 2024/25	2024/25	2025/26	2026/27	2027/28	2024/25 - 2027/28	2027/28
Commission on Restitution of Land Rights	–	15.2	3.8	82.4	–	0.5%	92.9	96.3	97.2	5.7%	1.5%
Restitution	3 078.7	3 903.1	3 903.2	3 482.2	4.2%	64.5%	3 634.5	3 885.0	4 064.0	5.3%	59.7%
Land Redistribution and Tenure Reform	871.1	716.9	1 375.4	1 116.3	8.6%	18.3%	1 322.8	1 376.9	1 439.2	8.8%	20.8%
Agricultural Land Holding Account	938.0	596.8	734.9	855.7	-3.0%	14.0%	946.2	989.6	1 034.4	6.5%	15.2%
Ingonyama Trust Board	23.5	24.4	23.8	21.9	-2.4%	0.4%	22.8	23.9	25.0	4.5%	0.4%
Office of the Valuer-General	131.8	107.2	140.3	142.8	2.7%	2.3%	149.2	156.0	163.1	4.5%	2.4%
Total	5 043.1	5 363.5	6 181.5	5 701.2	4.2%	100.0%	6 168.4	6 527.7	6 822.8	6.2%	100.0%
Change to 2024				–			32.8	31.6	32.9		
Budget estimate											

Table 42.10 Land Reform and Restitution expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
Current payments	1 141.9	964.0	1 734.8	1 588.9	11.6%	24.4%	1 739.2	1 789.9	1 871.8	5.6%	27.7%
Compensation of employees	605.4	498.9	1 268.7	964.6	16.8%	15.0%	1 031.2	1 068.8	1 116.7	5.0%	16.6%
Goods and services of which:	536.5	465.0	466.1	624.4	5.2%	9.4%	708.0	721.1	755.2	6.5%	11.1%
Administrative fees	16.8	18.5	20.2	17.5	1.2%	0.3%	56.1	59.2	62.0	52.6%	0.8%
Consultants: Business and advisory services	23.5	67.9	24.6	123.4	73.9%	1.1%	188.8	193.9	199.3	17.3%	2.8%
Legal services	227.7	57.2	120.3	47.6	-40.6%	2.0%	45.7	45.1	45.6	-1.5%	0.7%
Agency and support/outsource services	4.5	6.7	7.3	30.3	88.2%	0.2%	36.0	37.3	39.3	9.1%	0.6%
Consumables: Stationery, printing and office supplies	9.9	7.3	11.7	22.7	31.9%	0.2%	30.5	32.4	35.5	16.1%	0.5%
Travel and subsistence	67.8	132.9	113.0	103.1	15.0%	1.9%	111.6	114.4	128.0	7.5%	1.8%
Interest and rent on land	—	0.0	0.0	—	—	—	—	—	—	—	—
Transfers and subsidies	3 175.7	3 050.7	4 001.8	3 578.0	4.1%	61.9%	3 927.5	4 164.8	4 312.0	6.4%	63.4%
Provinces and municipalities	223.8	310.7	300.7	93.7	-25.2%	4.2%	123.7	131.1	130.5	11.7%	1.9%
Departmental agencies and accounts	1 093.3	728.3	899.0	1 020.3	-2.3%	16.8%	1 118.3	1 169.5	1 222.4	6.2%	18.0%
Public corporations and private enterprises	0.0	—	—	0.0	-30.7%	—	0.0	0.0	0.0	—	—
Households	1 858.5	2 011.6	2 802.1	2 464.0	9.9%	41.0%	2 685.6	2 864.1	2 959.0	6.3%	43.5%
Payments for capital assets	725.1	1 347.0	443.8	534.3	-9.7%	13.7%	501.6	573.1	639.0	6.1%	8.9%
Buildings and other fixed structures	90.9	17.5	11.9	99.5	3.1%	1.0%	77.6	78.3	81.8	-6.3%	1.3%
Machinery and equipment	17.7	26.7	21.7	19.8	3.8%	0.4%	16.6	17.6	18.5	-2.1%	0.3%
Land and sub-soil assets	616.5	1 302.8	410.1	415.0	-12.4%	12.3%	407.4	477.2	538.6	9.1%	7.3%
Payments for financial assets	0.5	1.9	1.1	—	-100.0%	—	—	—	—	—	—
Total	5 043.1	5 363.5	6 181.5	5 701.2	4.2%	100.0%	6 168.4	6 527.7	6 822.8	6.2%	100.0%
Proportion of total programme expenditure to vote expenditure	56.4%	59.2%	63.8%	62.8%	—	—	62.8%	63.2%	63.2%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	3.3	1.6	1.4	0.6	-43.2%	—	0.4	0.6	0.6	-1.2%	—
Employee social benefits	3.3	1.6	1.4	0.6	-43.2%	—	0.4	0.6	0.6	-1.2%	—
Other transfers to households											
Current	1 855.3	2 010.0	2 800.7	2 463.4	9.9%	41.0%	2 685.1	2 863.6	2 958.5	6.3%	43.5%
Claims against the state	—	1.8	4.0	—	—	—	0.1	0.0	0.0	—	—
Restitution grants	1 793.5	2 008.2	2 796.7	2 396.3	10.1%	40.4%	2 510.2	2 679.0	2 765.6	4.9%	41.0%
Land reform grants: Land tenure payments	61.8	—	—	—	-100.0%	0.3%	—	—	—	—	—
Land reform grants: Land redistribution payments	—	—	—	67.2	—	0.3%	174.9	184.5	192.9	42.1%	2.5%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	1 093.3	728.3	899.0	1 020.3	-2.3%	16.8%	1 118.3	1 169.5	1 222.4	6.2%	18.0%
Agricultural land holding account	938.0	596.8	734.9	855.7	-3.0%	14.0%	946.2	989.6	1 034.4	6.5%	15.2%
KwaZulu-Natal Ingonyama Trust Board	23.5	24.4	23.8	21.9	-2.4%	0.4%	22.8	23.9	25.0	4.5%	0.4%
Office of the Valuer-General	131.8	107.2	140.3	142.8	2.7%	2.3%	149.2	156.0	163.1	4.5%	2.4%
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.0	—	—	—	-100.0%	—	—	—	—	—	—
Communication licences	0.0	—	—	—	-100.0%	—	—	—	—	—	—
Capital	—	—	—	0.0	—	—	0.0	0.0	0.0	—	—
Land Bank black producer commercialisation programme	—	—	—	0.0	—	—	0.0	0.0	0.0	—	—
Provinces and municipalities											
Provincial agencies and funds											
Current	0.3	0.0	—	0.8	33.9%	—	0.3	0.3	0.4	-22.3%	—
Vehicle licences	0.3	0.0	—	0.8	33.9%	—	0.3	0.3	0.4	-22.3%	—
Municipal bank accounts											
Current	223.5	310.7	300.7	92.9	-25.4%	4.2%	123.4	130.8	130.2	11.9%	1.9%
Municipal rates and taxes	7.0	—	46.4	7.4	1.9%	0.3%	24.2	15.5	9.7	9.2%	0.2%
Rates and taxes	216.5	310.7	254.3	85.5	-26.6%	3.9%	99.2	115.3	120.5	12.1%	1.7%
Fines and penalties	—	0.0	—	—	—	—	—	—	—	—	—

Personnel information

Table 42.11 Land Reform and Restitution personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2025			Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
Number of funded posts	Number of posts additional to the establishment		Actual		Revised estimate		Medium-term expenditure estimate												
			2023/24		2024/25		2025/26		2026/27		2027/28		2024/25 - 2027/28						
Land Reform and Restitution			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
Salary level	1 824	34	5 669	1 268.7	0.2	1 362	964.6	0.7	1 366	1 031.2	0.8	1 343	1 068.8	0.8	1 330	1 116.7	0.8	-0.8%	100.0%
1 – 6	419	–	274	100.7	0.4	260	101.0	0.4	260	107.8	0.4	257	112.5	0.4	254	117.3	0.5	-0.8%	19.1%
7 – 10	1 025	2	779	470.5	0.6	823	525.4	0.6	821	558.6	0.7	807	579.8	0.7	800	606.8	0.8	-0.9%	60.2%
11 – 12	260	26	163	169.9	1.0	185	202.8	1.1	187	216.0	1.2	184	224.4	1.2	182	233.6	1.3	-0.6%	13.7%
13 – 16	120	6	94	127.2	1.4	94	135.3	1.4	98	148.8	1.5	95	152.2	1.6	94	159.0	1.7	0.1%	7.1%
Other	–	–	4 359	400.3	0.1	–	–	–	–	–	–	–	–	–	–	–	–	–	–

1. Data has been provided by the department and may not necessarily reconcile with official government personnel data.

2. Rand million.

Programme 4: Rural Development

Programme purpose

Facilitate rural development strategies for socioeconomic growth.

Objective

- Promote an integrated and inclusive rural economy through the coordination and implementation of rural development strategies over the medium term.

Subprogrammes

- National Rural Youth Service Corps* provides social organisation, youth development and economic upliftment in rural areas.
- Rural Infrastructure Development* facilitates infrastructure development in rural areas.
- Technology Research and Development* develops and adapts innovative and appropriate technologies in rural areas.
- Rural Development Coordination* facilitates, coordinates and supports the planning, implementation, monitoring and reporting on rural development initiatives and programmes implemented by departments in all spheres of government, in line with the integrated rural development sector strategy and comprehensive rural development programme, with the aim of ensuring access to socioeconomic development services.

Expenditure trends and estimates

Table 42.12 Rural Development expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2021/22	2022/23	2023/24	2024/25	2021/22 - 2024/25		2025/26	2026/27	2027/28	2024/25 - 2027/28	
National Rural Youth Service Corps	223.6	156.9	352.2	199.7	-3.7%	29.7%	182.1	189.6	198.1	-0.3%	21.5%
Rural Infrastructure Development	677.7	403.4	469.3	562.8	-6.0%	67.4%	672.0	704.4	727.5	8.9%	74.5%
Technology Research and Development	18.3	19.2	19.2	23.1	8.1%	2.5%	32.9	34.3	35.8	15.8%	3.5%
Rural Development Coordination	1.2	2.1	3.0	4.1	52.3%	0.3%	4.6	4.8	5.0	6.8%	0.5%
Total	920.7	581.6	843.7	789.7	-5.0%	100.0%	891.7	933.0	966.5	7.0%	100.0%
Change to 2024 Budget estimate				–			(31.6)	(32.0)	(42.2)		

Table 42.12 Rural Development expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome											
R million	2021/22	2022/23	2023/24	2024/25	2021/22 - 2024/25	2024/25	2025/26	2026/27	2027/28	2024/25 - 2027/28	2027/28
Current payments	264.4	188.6	430.5	435.2	18.1%	42.1%	851.9	889.9	921.5	28.4%	86.5%
Compensation of employees	127.7	48.6	154.0	156.5	7.0%	15.5%	167.1	173.0	180.7	4.9%	18.9%
Goods and services	136.7	140.1	276.4	278.7	26.8%	26.5%	684.8	716.9	740.8	38.5%	67.6%
of which:											
Consultants: Business and advisory services	4.7	4.1	6.7	30.4	86.6%	1.5%	80.8	84.0	87.1	42.1%	7.9%
Infrastructure and planning services	1.3	0.3	5.4	127.8	360.6%	4.3%	519.6	546.0	562.7	63.9%	49.0%
Contractors	0.2	1.4	2.3	7.6	228.5%	0.4%	4.8	7.1	7.3	-1.3%	0.8%
Consumables: Stationery, printing and office supplies	1.3	1.3	1.1	2.5	23.6%	0.2%	3.6	3.6	4.1	18.8%	0.4%
Travel and subsistence	66.0	61.4	99.8	28.0	-24.9%	8.1%	25.6	27.2	29.8	2.1%	3.1%
Training and development	48.4	46.7	126.5	58.6	6.6%	8.9%	39.3	38.9	39.5	-12.3%	4.9%
Transfers and subsidies	29.0	16.0	27.6	35.5	7.0%	3.4%	33.9	36.5	38.1	2.3%	4.0%
Public corporations and private enterprises	—	9.3	—	—	—	0.3%	—	—	—	—	—
Households	29.0	6.8	27.6	35.5	7.0%	3.2%	33.9	36.5	38.1	2.3%	4.0%
Payments for capital assets	627.1	376.4	385.4	319.0	-20.2%	54.5%	5.9	6.6	6.8	-72.2%	9.4%
Buildings and other fixed structures	623.4	373.2	382.4	293.3	-22.2%	53.3%	0.0	—	—	-100.0%	8.2%
Machinery and equipment	3.7	3.3	3.0	5.7	15.1%	0.5%	5.8	6.6	6.8	6.2%	0.7%
Heritage assets	—	—	—	20.0	—	0.6%	—	—	—	-100.0%	0.6%
Payments for financial assets	0.2	0.6	0.2	—	-100.0%	—	—	—	—	—	—
Total	920.7	581.6	843.7	789.7	-5.0%	100.0%	891.7	933.0	966.5	7.0%	100.0%
Proportion of total programme expenditure to vote expenditure	10.3%	6.4%	8.7%	8.7%	—	—	9.1%	9.0%	9.0%	—	—
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.3	0.7	0.2	0.1	-28.1%	—	—	—	—	-100.0%	—
Employee social benefits	0.3	0.7	0.2	0.1	-28.1%	—	—	—	—	-100.0%	—
Other transfers to households											
Current	28.7	6.1	27.5	35.4	7.3%	3.1%	33.9	36.5	38.1	2.4%	4.0%
National rural youth service corps	28.7	6.1	27.5	35.4	7.3%	3.1%	33.9	36.5	38.1	2.4%	4.0%
Public corporations and private enterprises											
Other transfers to private enterprises											
Current	—	9.3	—	—	—	0.3%	—	—	—	—	—
Claims against the state	—	9.3	—	—	—	0.3%	—	—	—	—	—

Personnel information

Table 42.13 Rural Development personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2025			Number and cost ² of personnel posts filled/planned for on funded establishment													Average growth rate (%)	Average: Salary level/ Total (%)
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate									
		2023/24			2024/25			2025/26		2026/27		2027/28		2024/25 - 2027/28			
Rural Development			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	58	6	168	154.0	0.9	162	156.5	1.0	163	167.1	1.1	160	173.0	1.1			
1 – 6	9	–	23	12.0	0.5	28	15.8	0.6	28	16.9	0.6	27	17.2	0.6	–4.5%		
7 – 10	32	3	69	54.6	0.8	63	53.1	0.8	63	56.5	0.9	63	63.0	1.0	–		
11 – 12	8	2	51	55.0	1.1	45	51.5	1.1	46	55.6	1.2	44	55.9	1.3	–0.9%		
13 – 16	9	1	25	32.4	1.3	26	36.1	1.4	26	38.1	1.5	26	40.2	1.5	–		
															16.2%		

1. Data has been provided by the department and may not necessarily reconcile with official government personnel data.

2. Rand million.

Entities

Agricultural land holding account

Selected performance indicators

Table 42.14 Agricultural land holding account performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Number of hectares of strategically located land acquired per year	Administration	Outcome 10: Reduced poverty and improved livelihoods	55 235	50 701	34 839	35 355	38 000	40 000	42 000
Number of farms supported through the land development support programme per year	Administration		35	83	66	45	36	27	30

Entity overview

The agricultural land holding account was established in terms of the Provision of Land and Assistance Act (1993) for acquiring strategically located land and other movable and immovable properties to be held by the state for use by beneficiaries or lessees of the land reform programme. The entity is further mandated to provide comprehensive farm development support to land reform beneficiaries.

Over the medium term, the entity will focus on acquiring strategically located land, providing financial and technical support to farmers, and ensuring that farms with high commercial capacity are equipped with adequate infrastructure to realise their potential. To this end, over the MTEF period, the entity plans to acquire 120 000 hectares of land and provide financial and technical support to 93 farmers at an estimated cost of R3.1 billion.

Expenditure is set to increase at an average annual rate of 7.5 per cent, from R864.8 million in 2024/25 to R1.1 billion in 2027/28, due to an anticipated increase in expenditure on property payments. The entity expects to derive 80.2 per cent (R3 billion) of its revenue over the period ahead through transfers from the department and the remainder (R692.9 million) through lease revenue and other sources. Revenue is projected to increase at an average annual rate of 4.3 per cent, from R1.1 billion in 2024/25 to R1.3 billion in 2027/28.

Programmes/Objectives/Activities

Table 42.15 Agricultural land holding account expenditure trends and estimates by programme/objective/activity

R million	Audited outcome			Revised estimate	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2021/22	2022/23	2023/24		2021/22 - 2024/25	2024/25	2025/26	2026/27	2027/28		
Administration	601.4	579.3	637.0	864.8	12.9%	100.0%	1 057.0	1 061.6	1 074.5	7.5%	100.0%
Total	601.4	579.3	637.0	864.8	12.9%	100.0%	1 057.0	1 061.6	1 074.5	7.5%	100.0%

Statements of financial performance, cash flow and financial position

Table 42.16 Agricultural land holding account statements of financial performance, cash flow and financial position

Statement of financial performance												
	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2021/22	2022/23	2023/24	2024/25	2021/22 - 2024/25		2025/26	2026/27	2027/28	2024/25 - 2027/28		
Revenue												
Non-tax revenue	140.4	204.7	304.6	248.0	20.9%	22.6%	243.6	232.6	216.7	-4.4%	19.8%	
Other non-tax revenue	140.4	204.7	304.6	248.0	20.9%	22.6%	243.6	232.6	216.7	-4.4%	19.8%	
Transfers received	938.0	596.8	734.9	855.7	-3.0%	77.4%	946.2	989.6	1 034.4	6.5%	80.2%	
Total revenue	1 078.4	801.5	1 039.5	1 103.7	0.8%	100.0%	1 189.8	1 222.2	1 251.1	4.3%	100.0%	

Table 42.16 Agricultural land holding account statements of financial performance, cash flow and financial position (continued)

Statement of financial performance					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate			Medium-term expenditure estimate				
R million	2021/22	2022/23	2023/24	2024/25	2021/22 - 2024/25		2025/26	2026/27	2027/28	2024/25 - 2027/28	
Expenses											
Current expenses	424.5	400.6	417.4	476.6	3.9%	65.1%	678.1	681.3	694.2	13.4%	62.0%
Goods and services	340.9	316.2	331.9	391.7	4.7%	52.2%	593.7	598.1	610.8	16.0%	53.7%
Depreciation	81.8	83.1	82.8	85.0	1.3%	12.7%	84.4	83.2	83.3	-0.6%	8.4%
Interest, dividends and rent on land	1.9	1.2	2.7	—	-100.0%	0.2%	—	—	—	—	—
Transfers and subsidies	176.9	178.7	219.6	388.2	30.0%	34.9%	378.9	380.3	380.3	-0.7%	38.0%
Total expenses	601.4	579.3	637.0	864.8	12.9%	100.0%	1 057.0	1 061.6	1 074.5	7.5%	100.0%
Surplus/(Deficit)	477.0	222.1	402.6	238.9	-20.6%		132.8	160.6	176.6	-9.6%	
Cash flow statement											
Cash flow from operating activities	694.7	140.9	364.8	401.8	-16.7%	100.0%	363.2	478.3	421.7	1.6%	100.0%
Receipts											
Non-tax receipts	47.2	59.1	93.2	90.0	24.0%	8.4%	88.7	93.0	85.4	-1.7%	8.3%
Other tax receipts	47.2	59.1	93.2	90.0	24.0%	8.4%	88.7	93.0	85.4	-1.7%	8.3%
Transfers received	938.0	596.8	734.9	855.7	-3.0%	88.8%	946.2	989.6	1 034.4	6.5%	89.1%
Financial transactions in assets and liabilities	—	3.4	2.5	108.4	—	2.8%	—	—	—	-100.0%	2.6%
Total receipts	985.1	659.3	830.7	1 054.0	2.3%	100.0%	1 035.0	1 082.6	1 119.7	2.0%	100.0%
Payment											
Current payments	131.5	181.4	237.4	340.0	37.2%	45.8%	376.2	383.8	404.0	5.9%	57.4%
Goods and services	131.5	181.4	237.4	340.0	37.2%	45.8%	376.2	383.8	404.0	5.9%	57.4%
Transfers and subsidies	158.9	337.0	228.6	312.1	25.2%	54.2%	295.5	220.5	294.0	-2.0%	42.6%
Total payments	290.4	518.4	465.9	652.2	31.0%	100.0%	671.7	604.3	698.0	2.3%	100.0%
Net cash flow from investing activities	(387.9)	(258.9)	(387.9)	(388.9)	0.1%	100.0%	(441.9)	(452.4)	(475.1)	6.9%	100.0%
Acquisition of property, plant, equipment and intangible assets	(387.9)	(257.0)	(386.6)	(385.9)	-0.2%	99.5%	(440.9)	(452.4)	(475.1)	7.2%	99.8%
Acquisition of software and other intangible assets	—	(1.9)	(1.3)	(3.0)	—	0.5%	(1.0)	—	—	-100.0%	0.2%
Net increase/(decrease) in cash and cash equivalents	306.9	(118.0)	(23.1)	12.9	-65.2%	7.1%	(78.7)	25.8	(53.3)	-260.3%	100.0%
Statement of financial position											
Carrying value of assets	14 268.6	14 420.7	14 698.7	14 925.7	1.5%	91.1%	15 046.9	15 176.8	15 325.1	0.9%	92.0%
of which:											
Acquisition of assets	(387.9)	(257.0)	(386.6)	(385.9)	-0.2%	100.0%	(440.9)	(452.4)	(475.1)	7.2%	100.0%
Receivables and prepayments	656.2	868.3	951.9	905.3	11.3%	5.3%	877.2	785.2	788.4	-4.5%	5.1%
Cash and cash equivalents	682.1	563.5	540.2	549.6	-6.9%	3.7%	461.9	487.7	434.4	-7.5%	2.9%
Total assets	15 606.9	15 852.5	16 190.8	16 380.5	1.6%	100.0%	16 386.0	16 449.7	16 547.9	0.3%	100.0%
Accumulated surplus/(deficit)	14 840.2	15 037.5	15 440.0	15 679.3	1.9%	95.3%	15 812.0	15 972.6	16 149.2	1.0%	96.7%
Trade and other payables	69.8	94.8	73.8	83.1	6.0%	0.5%	84.5	87.7	85.9	1.1%	0.5%
Provisions	696.9	692.5	649.3	590.5	-5.4%	4.1%	468.8	372.1	312.8	-19.1%	2.7%
Derivatives financial instruments	—	27.7	27.7	27.7	—	0.1%	20.7	17.3	—	-100.0%	0.1%
Total equity and liabilities	15 606.9	15 852.5	16 190.8	16 380.5	1.6%	100.0%	16 386.0	16 449.7	16 547.9	0.3%	100.0%

KwaZulu-Natal Ingonyama Trust Board

Selected performance indicators

Table 42.17 KwaZulu-Natal Ingonyama Trust Board performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Percentage of lease income collected against lease income invoiced per year	Administration		— ¹	— ¹	— ¹	90%	90%	90%	90%
Number of days taken to process beneficiary disbursement requests (from receipt to payment) per year	Administration	Outcome 10: Reduced poverty and improved livelihoods	— ¹	— ¹	— ¹	14	14	14	14
Number of workshops and training sessions offered to traditional councils per year	Administration		— ¹	26	— ²	50	100	150	200

1. No historical data available.

2. The board decided not to measure this indicator in this year.

Entity overview

The KwaZulu-Natal Ingonyama Trust Act (1994) makes provision for 2.8 million hectares of land across KwaZulu-Natal to be held in trust and managed on behalf of communities. The trust is administered for the benefit, material welfare and social wellbeing of the members of the tribe, communities and residents. The KwaZulu-Natal Ingonyama Trust Board, which was established in terms of the act, administers the affairs of the trust.

Over the medium term, the board will focus on improving its administration of land tenure, protecting land from illegal occupants with help from community leaders, and engaging in spatial planning to ensure integrated development. This includes promoting secure tenure and equitable land access to address inequity and improve the quality of life for communities on trust land, and fostering collaborative partnerships with traditional authorities, government entities and other stakeholders.

Expenditure is expected to increase at an average annual rate of 1.9 per cent, from R29.8 million in 2024/25 to R31.5 million in 2027/28, with compensation of employees accounting for a projected 69 per cent (R63.1 million) of total spending over the period ahead. The board is set to receive 76.4 per cent (R71.7 million) of its revenue over the medium term through transfers from the department and generate the remainder through interest. Total revenue is projected to increase in line with spending.

Programmes/Objectives/Activities

Table 42.18 KwaZulu-Natal Ingonyama Trust Board expenditure trends and estimates by programme/objective/activity

R million	Audited outcome			Revised estimate	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2021/22	2022/23	2023/24		2021/22 - 2024/25	2024/25	2025/26	2026/27	2027/28	2024/25 - 2027/28	2027/28
Administration	41.0	38.5	32.4	29.8	-10.1%	100.0%	29.9	31.2	31.5	1.9%	100.0%
Total	41.0	38.5	32.4	29.8	-10.1%	100.0%	29.9	31.2	31.5	1.9%	100.0%

Statements of financial performance, cash flow and financial position

Table 42.19 KwaZulu-Natal Ingonyama Trust Board statements of financial performance, cash flow and financial position

Statement of financial performance											
R million	Audited outcome			Revised estimate	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2021/22	2022/23	2023/24		2021/22 - 2024/25	2024/25	2025/26	2026/27	2027/28	2024/25 - 2027/28	2027/28
Revenue											
Non-tax revenue	15.8	17.0	9.5	7.9	-20.6%	33.4%	7.0	7.3	6.5	-6.4%	23.6%
Other non-tax revenue	15.8	17.0	9.5	7.9	-20.6%	33.4%	7.0	7.3	6.5	-6.4%	23.6%
Transfers received	23.5	24.4	27.8	21.9	-2.4%	66.6%	22.8	23.9	25.0	4.6%	76.4%
Total revenue	39.3	41.4	37.3	29.8	-8.8%	100.0%	29.9	31.2	31.5	1.9%	100.0%
Expenses											
Current expenses	41.0	38.5	32.4	29.8	-10.1%	100.0%	29.9	31.2	31.5	1.9%	100.0%
Compensation of employees	29.0	26.9	27.8	21.4	-9.7%	74.5%	20.3	21.4	21.4	-	69.0%
Goods and services	11.9	11.3	4.5	8.4	-10.9%	25.1%	9.6	9.8	10.1	6.5%	31.0%
Depreciation	0.1	0.1	0.1	0.0	-23.8%	0.3%	-	-	-	-100.0%	-
Interest, dividends and rent on land	-	0.2	-	-	-	0.1%	-	-	-	-	-
Total expenses	41.0	38.5	32.4	29.8	-10.1%	100.0%	29.9	31.2	31.5	1.9%	100.0%
Surplus/(Deficit)	(1.6)	2.9	4.9	-	-100.0%		-	-	-	-	
Cash flow statement											
Cash flow from operating activities	(1.3)	2.1	0.4	0.0	-130.4%	100.0%	-	-	-	-100.0%	-
Receipts											
Non-tax receipts	0.0	0.1	0.2	0.2	60.9%	0.3%	0.2	0.2	0.2	1.5%	0.6%
Other tax receipts	0.0	0.1	0.2	0.2	60.9%	0.3%	0.2	0.2	0.2	1.5%	0.6%
Transfers received	23.9	39.9	34.4	29.6	7.4%	90.1%	29.7	31.0	31.3	1.9%	99.4%
Financial transactions in assets and liabilities	14.7	-	-	-	-100.0%	9.5%	-	-	-	-	-
Total receipts	38.6	40.0	34.5	29.8	-8.3%	100.0%	29.9	31.2	31.5	1.9%	100.0%
Payment											
Current payments	40.0	37.9	34.1	29.8	-9.4%	100.0%	29.9	31.2	31.5	1.9%	100.0%
Compensation of employees	28.6	26.5	27.8	21.4	-9.3%	73.6%	20.3	21.4	21.4	-	69.0%
Goods and services	11.4	11.5	6.3	8.4	-9.6%	26.4%	9.6	9.8	10.1	6.5%	31.0%
Total payments	40.0	37.9	34.1	29.8	-9.4%	100.0%	29.9	31.2	31.5	1.9%	100.0%

in a timely and cost-effective manner at the estimated cost of R468.3 million over the medium term.

Expenditure is set to increase at an average rate of 4.5 per cent, from R142.8 million in 2024/25 to R163.1 million in 2027/28, with goods and services accounting for an estimated 56.4 per cent (R265.7 million) of the entity's budget over the period ahead. The office expects to derive all of its revenue over the medium term through transfers from the department. Revenue is expected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 42.22 Office of the Valuer-General expenditure trends and estimates by programme/objective/activity

R million	Audited outcome			Revised estimate	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2021/22	2022/23	2023/24		2021/22 - 2024/25	2024/25	2025/26	2026/27	2027/28		
Administration	3.5	7.5	13.6	20.9	81.3%	9.6%	22.0	22.0	23.0	3.1%	14.4%
Valuations	18.9	23.3	65.5	59.5	46.5%	36.0%	61.8	68.6	71.7	6.4%	42.8%
Operations	46.0	52.1	61.2	62.3	10.7%	54.4%	65.4	65.4	68.4	3.1%	42.9%
Total	68.4	82.9	140.3	142.8	27.8%	100.0%	149.2	156.0	163.1	4.5%	100.0%

Statements of financial performance, cash flow and financial position

Table 42.23 Office of the Valuer-General statements of financial performance, cash flow and financial position

Statement of financial performance											
R million	Audited outcome			Revised estimate	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2021/22	2022/23	2023/24		2021/22 - 2024/25	2024/25	2025/26	2026/27	2027/28		
Revenue											
Non-tax revenue	0.2	1.7	–	–	-100.0%	0.4%	–	–	–	–	–
Other non-tax revenue	0.2	1.7	–	–	-100.0%	0.4%	–	–	–	–	–
Transfers received	131.8	107.2	140.3	142.8	2.7%	99.6%	149.2	156.0	163.1	4.5%	100.0%
Total revenue	132.1	108.9	140.3	142.8	2.6%	100.0%	149.2	156.0	163.1	4.5%	100.0%
Expenses											
Current expenses	68.4	82.9	140.3	142.8	27.8%	100.0%	149.2	156.0	163.1	4.5%	100.0%
Compensation of employees	36.6	45.5	60.9	63.4	20.0%	49.1%	66.5	66.5	69.5	3.1%	43.6%
Goods and services	31.3	35.5	79.4	79.4	36.5%	50.2%	82.6	89.5	93.6	5.6%	56.4%
Depreciation	0.5	1.9	–	–	-100.0%	0.8%	–	–	–	–	–
Interest, dividends and rent on land	0.0	–	–	–	-100.0%	–	–	–	–	–	–
Total expenses	68.4	82.9	140.3	142.8	27.8%	100.0%	149.2	156.0	163.1	4.5%	100.0%
Surplus/(Deficit)	63.7	26.0	–	–	-100.0%		–	–	–	–	
Cash flow statement											
Cash flow from operating activities	65.3	(44.4)	(18.1)	(15.6)	-162.0%	100.0%	(17.1)	(17.9)	3.0	-157.7%	100.0%
Receipts											
Non-tax receipts	–	2.9	3.0	3.0	–	1.7%	3.2	3.3	1.0	-30.7%	1.7%
Sales of goods and services other than capital assets	–	2.9	3.0	3.0	–	1.7%	3.2	3.3	1.0	-30.7%	1.7%
Other sales	–	2.9	3.0	3.0	–	1.7%	3.2	3.3	1.0	-30.7%	1.7%
Transfers received	131.8	107.2	140.3	142.8	2.7%	98.3%	149.2	156.0	163.1	4.5%	98.3%
Total receipts	131.8	110.1	143.3	145.8	3.4%	100.0%	152.3	159.3	164.1	4.0%	100.0%
Payment											
Current payments	66.5	154.4	161.4	161.4	34.4%	100.0%	169.4	177.2	161.1	-0.1%	100.0%
Compensation of employees	0.4	90.0	94.0	94.0	533.4%	43.8%	98.7	103.2	69.5	-9.6%	54.5%
Goods and services	66.2	64.5	67.4	67.4	0.6%	56.2%	70.7	74.0	91.6	10.8%	45.5%
Total payments	66.5	154.4	161.4	161.4	34.4%	100.0%	169.4	177.2	161.1	-0.1%	100.0%
Net cash flow from investing activities	(1.9)	(9.4)	(9.9)	(9.9)	74.4%	100.0%	(10.3)	(10.8)	(3.0)	-32.7%	100.0%
Acquisition of property, plant, equipment and intangible assets	(0.7)	(9.4)	(9.9)	(9.9)	140.2%	84.6%	(10.3)	(10.8)	–	-100.0%	75.0%
Investment property	(1.1)	–	–	–	-100.0%	15.4%	–	–	–	–	–
Acquisition of software and other intangible assets	–	–	–	–	–	–	–	–	(3.0)	–	25.0%
Net cash flow from financing activities	(0.0)	–	–	–	-100.0%	–	–	–	–	–	–
Repayment of finance leases	(0.0)	–	–	–	-100.0%	–	–	–	–	–	–
Net increase/(decrease) in cash and cash equivalents	63.4	(53.8)	(27.9)	(25.4)	-173.7%	-2.5%	(27.5)	(28.7)	–	-100.0%	–

Table 42.23 Office of the Valuer-General statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome				Revised estimate			Medium-term expenditure estimate				
R million	2021/22	2022/23	2023/24	2024/25	2021/22 - 2024/25		2025/26	2026/27	2027/28	2024/25 - 2027/28	
Carrying value of assets	6.0	10.1	13.0	15.0	36.0%	21.8%	17.0	19.0	19.0	8.2%	55.1%
of which:											
Acquisition of assets	(0.7)	(9.4)	(9.9)	(9.9)	140.2%	100.0%	(10.3)	(10.8)	–	-100.0%	–
Inventory	0.2	0.1	0.1	0.1	-10.8%	0.2%	0.1	0.1	0.2	14.5%	0.5%
Receivables and prepayments	0.3	1.5	–	–	-100.0%	0.7%	–	–	–	–	–
Cash and cash equivalents	77.5	48.1	37.0	25.0	-31.4%	77.3%	15.0	10.0	10.0	-26.3%	44.4%
Total assets	83.9	59.8	50.1	40.1	-21.8%	100.0%	32.1	29.1	29.2	-10.1%	100.0%
Accumulated surplus/(deficit)	68.5	32.1	25.1	20.1	-33.5%	58.9%	17.1	14.1	10.0	-20.8%	46.6%
Finance lease	0.0	–	–	–	-100.0%	–	–	–	–	–	–
Trade and other payables	15.3	27.7	25.0	20.0	9.3%	41.1%	15.0	15.0	19.2	-1.4%	53.4%
Provisions	0.0	0.0	–	–	-100.0%	–	–	–	–	–	–
Derivatives financial instruments	–	0.0	–	–	–	–	–	–	–	–	–
Total equity and liabilities	83.9	59.8	50.1	40.1	-21.8%	100.0%	32.1	29.1	29.2	-10.1%	100.0%

Personnel information

Table 42.24 Office of the Valuer-General personnel numbers and cost by salary level

Number of posts estimated for 31 March 2025			Number and cost ¹ of personnel posts filled/planned for on funded establishment														Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate						2024/25 - 2027/28					
		2023/24			2024/25			2025/26		2026/27		2027/28							
Office of the Valuer-General			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	85	85	95	60.9	0.6	85	63.4	0.7	85	66.5	0.8	85	66.5	0.8	95	69.5	0.7	3.8%	100.0%
1 – 6	3	3	3	2.5	0.8	3	2.5	0.8	3	2.7	0.9	3	2.7	0.9	3	2.7	0.9	–	3.4%
7 – 10	56	56	56	28.4	0.5	56	29.5	0.5	56	31.0	0.6	56	31.0	0.6	56	31.0	0.6	–	64.1%
11 – 12	9	9	9	7.6	0.8	9	7.9	0.9	9	8.3	0.9	9	8.3	0.9	9	8.3	0.9	–	10.3%
13 – 16	17	17	27	22.5	0.8	17	23.4	1.4	17	24.6	1.4	17	24.6	1.4	27	27.6	1.0	16.7%	22.1%

1. Rand million.

Registration of deeds trading account

Selected performance indicators

Table 42.25 Registration of deeds trading account performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Number of deeds and documents registered per year	Registration of title deeds	Outcome 10: Reduced poverty and improved livelihoods	1 002 221	960 454	829 709	889 004	894 151	894 901	872 245

Entity overview

The Deeds Registries Act (1937) makes provision for the administration of the land registration system and the registration of rights in land. It requires that deeds and documents are prepared and lodged in the deeds registry by a conveyancer or public notary, and are scrutinised for accuracy and compliance with common law, case law and statutory law. The main aim of the trading account is to contribute to effective land planning, administration and property registration.

The entity will focus on implementing the electronic deeds registration system over the MTEF period at an estimated cost of R187 million. This is expected to improve security, accessibility, integration and innovation in a cost-effective manner while ensuring a self-sustainable deeds registration system that provides accurate and reliable information for land administration. The system will also accommodate the registration and recording of other insecure land tenure rights.

Expenditure is expected to increase at an average annual rate of 3.9 per cent, from R1.1 billion in 2024/25 to R1.2 billion in 2027/28. Compensation of employees accounts for an estimated 69.1 per cent (R2.4 billion) of the entity's budget over the medium term. The entity mainly generates its own revenue by selling deeds information and registering properties. Revenue is expected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 42.26 Registration of deeds trading account expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2021/22	2022/23	2023/24	2024/25	2021/22 - 2024/25		2025/26	2026/27	2027/28	2024/25 - 2027/28	
Administration	240.6	295.0	307.0	324.3	10.5%	32.8%	355.6	371.9	387.4	6.1%	31.6%
Registration of title deeds	557.0	536.9	563.1	751.9	10.5%	67.2%	750.8	785.4	820.9	3.0%	68.4%
Total	797.6	831.9	870.1	1 076.3	10.5%	100.0%	1 106.4	1 157.3	1 208.2	3.9%	100.0%

Statements of financial performance, cash flow and financial position

Table 42.27 Registration of deeds trading account statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2021/22	2022/23	2023/24	2024/25	2021/22 - 2024/25		2025/26	2026/27	2027/28	2024/25 - 2027/28	
Revenue											
Non-tax revenue	894.6	932.0	870.8	1 023.4	4.6%	98.1%	1 040.6	1 091.5	1 142.4	3.7%	94.5%
Sale of goods and services other than capital assets	881.8	905.1	832.2	962.3	3.0%	94.6%	970.1	1 014.7	1 060.6	3.3%	88.1%
Other non-tax revenue	12.7	26.9	38.6	61.1	68.6%	3.6%	70.5	76.8	81.8	10.2%	6.4%
Transfers received	1.8	–	21.0	52.8	207.9%	1.9%	65.8	65.8	65.8	7.6%	5.5%
Total revenue	896.4	932.0	891.8	1 076.3	6.3%	100.0%	1 106.4	1 157.3	1 208.2	3.9%	100.0%
Expenses											
Current expenses	797.6	831.9	870.1	1 076.3	10.5%	100.0%	1 106.4	1 157.3	1 208.2	3.9%	100.0%
Compensation of employees	586.8	599.4	642.1	734.3	7.8%	71.9%	767.2	802.5	837.4	4.5%	69.1%
Goods and services	199.2	218.3	202.4	315.6	16.6%	26.0%	311.7	326.0	340.7	2.6%	28.5%
Depreciation	11.4	13.9	25.4	26.3	32.1%	2.1%	27.5	28.8	30.1	4.6%	2.5%
Interest, dividends and rent on land	0.2	0.1	0.3	–	-100.0%	–	–	–	–	–	–
Total expenses	797.6	831.9	870.1	1 076.3	10.5%	100.0%	1 106.4	1 157.3	1 208.2	3.9%	100.0%
Surplus/(Deficit)	98.8	100.1	21.7	–	-100.0%		–	–	–	–	
Cash flow statement											
Cash flow from operating activities	109.7	111.2	25.1	(84.3)	-191.6%	100.0%	(67.9)	(71.0)	(74.2)	-4.2%	100.0%
Receipts											
Non-tax receipts	881.6	936.5	887.2	965.6	3.1%	98.5%	1 011.0	1 057.5	1 105.3	4.6%	100.0%
Sales of goods and services other than capital assets	871.4	912.6	850.5	926.6	2.1%	95.5%	970.1	1 014.7	1 060.6	4.6%	96.0%
Other tax receipts	10.2	23.9	36.6	39.1	56.6%	2.9%	40.9	42.8	44.7	4.6%	4.0%
Financial transactions in assets and liabilities	51.6	2.0	2.8	–	-100.0%	1.5%	–	–	–	–	–
Total receipts	933.1	938.5	890.0	965.6	1.1%	100.0%	1 011.0	1 057.5	1 105.3	4.6%	100.0%
Payment											
Current payments	823.4	827.3	864.9	1 050.0	8.4%	100.0%	1 078.9	1 128.5	1 179.5	4.0%	100.0%
Compensation of employees	634.1	610.9	653.7	734.3	5.0%	74.1%	767.2	802.5	838.8	4.5%	70.8%
Goods and services	189.3	216.4	211.2	315.6	18.6%	25.9%	311.7	326.0	340.7	2.6%	29.2%
Total payments	823.4	827.3	864.9	1 050.0	8.4%	100.0%	1 078.9	1 128.5	1 179.5	4.0%	100.0%
Net cash flow from investing activities	(12.6)	(74.5)	(55.3)	(101.7)	100.9%	100.0%	(73.6)	(52.8)	(57.9)	-17.1%	100.0%
Acquisition of property, plant, equipment and intangible assets	(11.4)	(72.4)	(32.9)	(79.2)	90.6%	81.4%	(58.6)	(40.8)	(49.9)	-14.3%	80.2%
Acquisition of software and other intangible assets	(1.1)	(2.2)	(22.4)	(22.5)	171.8%	18.6%	(15.0)	(12.0)	(8.0)	-29.2%	19.8%
Proceeds from the sale of property, plant, equipment and intangible assets	0.0	0.1	0.0	–	-100.0%	–	–	–	–	–	–
Net cash flow from financing activities	(1.8)	(2.4)	(1.1)	–	-100.0%	–	–	–	–	–	–
Repayment of finance leases	(1.8)	(2.4)	(1.1)	–	-100.0%	–	–	–	–	–	–
Net increase/(decrease) in cash and cash equivalents	95.4	34.3	(31.3)	(186.1)	-224.9%	-1.2%	(141.5)	(123.8)	(132.1)	-10.8%	100.0%

Table 42.27 Registration of deeds trading account statements of financial performance, cash flow and financial position (continued)

Statement of financial position					Average growth rate (%)	Average: Expenditure/ Total (%)				Average growth rate (%)	Average: Expenditure/ Total (%)
	Audited outcome			Revised estimate			Medium-term expenditure estimate				
R million	2021/22	2022/23	2023/24	2024/25	2021/22 - 2024/25		2025/26	2026/27	2027/28	2024/25 - 2027/28	
Carrying value of assets	119.3	191.4	223.0	297.9	35.7%	26.3%	344.0	368.1	395.8	9.9%	42.5%
of which:											
Acquisition of assets	(11.4)	(72.4)	(32.9)	(79.2)	90.6%	100.0%	(58.6)	(40.8)	(49.9)	-14.3%	100.0%
Inventory	2.6	2.9	3.2	4.3	18.3%	0.4%	4.4	4.5	45.0	118.7%	1.7%
Receivables and prepayments	94.2	100.5	91.9	63.0	-12.6%	11.3%	62.0	63.0	63.0	–	7.6%
Cash and cash equivalents	484.4	518.8	487.5	442.8	-2.9%	62.1%	412.8	382.8	352.8	-7.3%	48.2%
Total assets	700.6	813.5	805.6	808.1	4.9%	100.0%	823.3	818.4	856.7	2.0%	100.0%
Accumulated surplus/(deficit)	401.8	500.1	522.9	592.2	13.8%	64.3%	655.0	681.0	748.5	8.1%	80.9%
Capital reserve fund	214.1	215.9	194.8	143.0	-12.6%	24.7%	98.3	68.3	38.3	-35.5%	10.6%
Finance lease	2.2	2.4	3.3	1.9	-4.2%	0.3%	2.0	2.1	2.1	3.5%	0.2%
Trade and other payables	73.0	85.6	75.8	54.0	-9.5%	9.3%	52.0	50.0	50.0	-2.5%	6.2%
Provisions	9.6	9.5	8.7	17.0	21.1%	1.4%	16.0	17.0	17.8	1.5%	2.0%
Total equity and liabilities	700.6	813.5	805.6	808.1	4.9%	100.0%	823.3	818.4	856.7	2.0%	100.0%

Personnel information

Table 42.28 Registration of deeds trading account personnel numbers and cost by salary level

Number of posts estimated for 31 March 2025			Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)
Number of funded posts	Number of approved posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate									2024/25 - 2027/28		
		2023/24			2024/25			2025/26			2026/27			2027/28					
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Registration of deeds trading account			1 123	642.1	0.6	1 379	734.3	0.5	1 379	767.2	0.6	1 379	802.5	0.6	1 379	837.4	0.6		
Salary level	1 379	1 594	1 123	642.1	0.6	1 379	734.3	0.5	1 379	767.2	0.6	1 379	802.5	0.6	1 379	837.4	0.6	–	100.0%
1 – 6	552	688	465	169.9	0.4	552	182.9	0.3	552	191.5	0.3	552	200.3	0.4	552	209.4	0.4	–	40.0%
7 – 10	629	684	503	279.2	0.6	629	324.6	0.5	629	339.4	0.5	629	355.0	0.6	629	370.3	0.6	–	45.6%
11 – 12	145	165	114	121.6	1.1	145	143.7	1.0	145	149.4	1.0	145	156.3	1.1	145	162.7	1.1	–	10.5%
13 – 16	53	57	41	71.3	1.7	53	83.1	1.6	53	86.9	1.6	53	90.9	1.7	53	95.0	1.8	–	3.8%

1. Rand million.