

Introduction

The Minister of Finance is required by section 27(1) of the Public Finance Management Act (1999) to table the national budget in Parliament each year. The authorisation to spend funds allocated in the budget is sought through the tabling of the Appropriation Bill, which sets out the proposed amounts to be appropriated from the National Revenue Fund for the first year of the medium-term expenditure framework (MTEF) period, also referred to in this publication as the medium term, the next 3 years or the period ahead. The schedules to the Appropriation Bill are divided into segments called votes, which represent allocations to national government departments, including government components, by programme and main economic classification¹ for the first year of the MTEF period (2026/27).

The Estimates of National Expenditure (ENE) is tabled in Parliament with the Appropriation Bill. It provides detailed and transparent information based on the allocations set out in the bill, as well as government's proposed spending plans and resource allocations for the full MTEF period (2026/27 to 2028/29). Medium-term estimates are aimed at improving budget formulation by encouraging the development of spending plans based on existing resources and by promoting fiscal discipline. Explanations are provided for how institutions intend to use their allocations over the medium term to achieve their goals and priorities, which should be aligned with broader national development plans. Information on how government institutions have spent their budgets in the previous 3 financial years is also included.

The tables presented in the ENE show performance indicators and targets, departmental receipts and detailed expenditure trends and estimates by programme, subprogramme and economic classification for all votes, including government components and public entities. Brief explanatory narratives set out the purposes of votes and their programmes, as well as their mandates, programme-level objectives and descriptions of subprogrammes. Detailed overviews of expected expenditure and revenue for public entities over the MTEF period are also included.

All data tables published in the ENE, as well as additional tables containing information on provincial and municipal conditional grants, public-private partnerships, infrastructure spending and other information, where applicable, are available on National Treasury's website and the Vulekamali online portal.

Budgeting by function

Budget discussions take place within function groups, which comprise various institutions across the 3 spheres of government, grouped according to the objectives or activities they are mandated to perform. There are 7 functions across programmes and subprogrammes within departments, depending on their assigned mandates. They are: social development, learning and culture, health, peace and security, general public services, community development and economic development. These functions are strategically grouped to facilitate subject-specific discussions that target service delivery requirements and policy priorities.

For example, the *Military Health Support* programme in the Department of Defence is categorised under the health function, whereas the other programmes in this department are categorised under the peace and security function. Annexure A.2 of the MTEF technical guidelines², which were issued to institutions at the start of the budget determination process, provides a composition of function groups in terms of technical groups (function sub-groups) as well as departments and institutions.

¹ Allocations are made by economic classification. The main classifications are: current payments (payments made for operational requirements such as compensation of employees and goods and services), transfers and subsidies, payments for capital assets (assets that can be used for more than 1 year), and payments for financial assets (loans or equity investments in public corporations).

² The MTEF technical guidelines are available on National Treasury's website in the publications section.

A fiscal turning point in a resilient economy

The economy has shown resilience, driven by notable progress through reforms to increase growth, particularly in the energy, transport and telecommunications sectors. The 2026 Budget marks the achievement of important fiscal policy goals. Government is delivering on its pledge to rebuild the health of public finances, as initially set out in the 2023 Budget Review. This was complemented by the stabilisation of public debt in 2025/26 and an expected decrease over the medium term, which will enable government to protect funding for key public services. Lower borrowing costs and an improved inflation outlook after the Minister of Finance's decision to reduce the inflation target to 3 per cent are also expected to encourage private investment and job creation. Medium-term fiscal policy is anchored by the primary budget surplus, where revenue exceeds non-interest spending. This surplus continues to grow, placing government debt on a sustainable path. By 2027, government is expected to propose legislation to entrench sustainable fiscal policy.

Although the global economy has also demonstrated resilience, there is elevated risk brought on by factors such as geopolitical tensions, increased trade frictions and the ongoing reconfiguration of value chains. In this environment, South Africa needs to look to domestic drivers to spark economic growth. In addition to government's economic reform agenda, a critical focus remains on improving the performance of key state-owned entities to ensure that electricity, logistics and passenger transport services enable rather than constrain growth. More rapid action to overcome obstacles to reform will support the economy and development.

South Africa's infrastructure limitations hinder productivity and raise the cost of doing business, particularly through transport bottlenecks, water insecurity and uneven municipal service delivery. Accelerating investment while improving project execution and maintenance is critical to attract private capital and expand productive capacity. South Africa's relatively positive economic outlook is supported by greater macroeconomic stability, easing inflation and steady reform progress. To unlock higher growth, further reforms in key areas such as energy, logistics and water, along with stronger state capability and more efficient infrastructure delivery, need to be prioritised.

Government's spending priorities over the medium term

Budget proposals forwarded by institutions were examined within function groups. This led to the presentation of recommendations to the Technical Committee on the Budget, which is constituted by the directors-general of departments representing various government clusters. The committee considered the trade-offs and priorities for government as well as budget items proposed to be reduced in terms of the targeted and responsible savings initiative, and developed recommendations that were then forwarded to the Ministers' Committee on the Budget for endorsement. The recommendations, which formed the basis for the fiscal framework, the division of revenue across the 3 spheres of government and the details of allocations tabled in the 2025 Medium-term Budget Policy Statement (MTBPS) and for the 2026 Budget, were ultimately endorsed by Cabinet.

Through the targeted and responsible savings initiative announced in the 2025 MTBPS, savings of R12 billion were identified over the medium term. This is part of efforts to rationalise government operations, improve the effectiveness of service delivery, eliminate waste, address underperformance and reduce duplication. Consultations across government ministries and departments are ongoing to identify more areas to target savings. In most cases, government is reallocating or shifting savings to priority areas or spending pressures, such as towards the Department of Defence, the Border Management Authority, the Office of the Chief Justice, Statistics South Africa and the health sector, removing the need for additional allocations.

Government's 2026 medium-term expenditure plans reflect its priorities of supporting infrastructure development, protecting social services and improving the quality of basic services. Spending on education, skills development and public employment, housing, public transport, free basic services and health care constitutes an estimated 60 per cent of non-interest expenditure over the medium term, reflecting the redistributive nature of this budget.

Key investments in infrastructure include upgrading telecommunications and signalling systems in the rail transportation network; expanding the Square Kilometre Array; expanding bulk water infrastructure in municipalities; restoring Transnet's logistics capacity; and strengthening, resurfacing and maintaining the

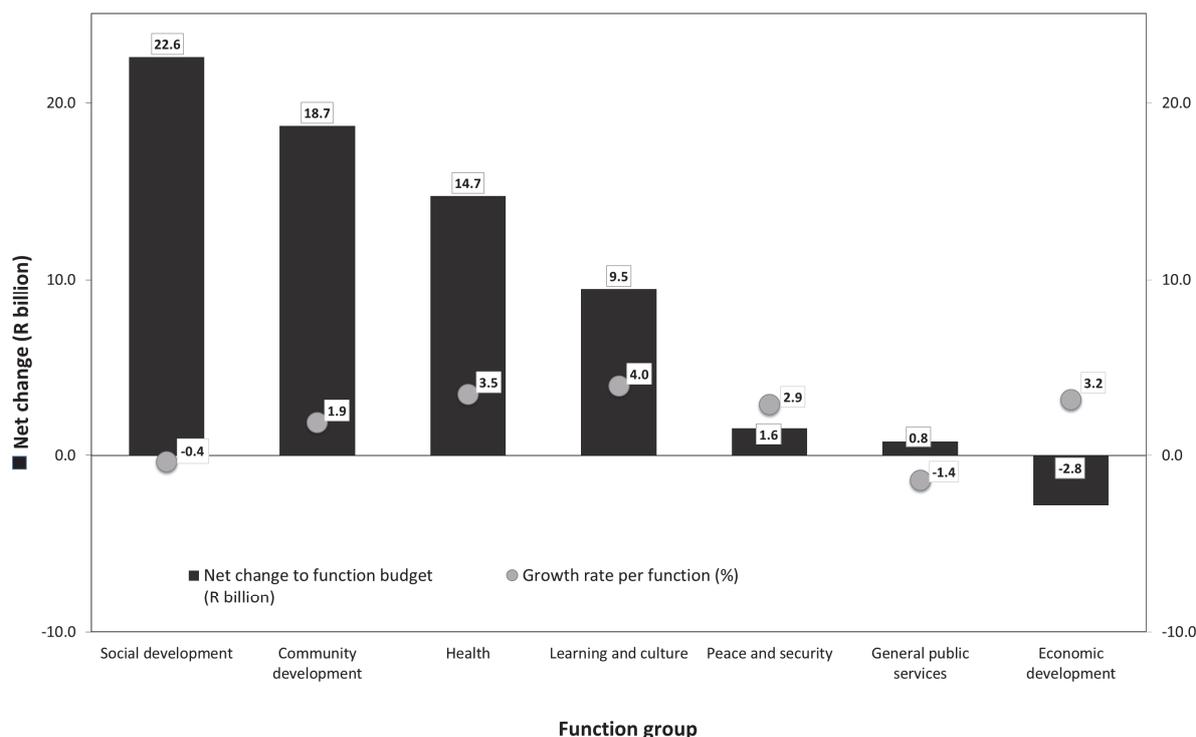
national road network. In terms of the social wage, the *social relief of distress grant* is extended to 2026/27, access to early childhood development is widened, the health sector is capacitated through employment of more doctors, and the United States' withdrawn donor funding is offset by additional funding to sustain key HIV and AIDS research programmes. Other spending priorities include providing business incentive programmes to create new jobs and assist informal traders and enterprises; improving defence operations; combating crime; and improving prosecutions, the judiciary and border management.

Ongoing budget reforms, supported by initiatives such as targeted and responsible savings, aim to remove duplication and waste, and reconfigure or wind down low-priority and ineffective programmes. Government's focus on improving the quality of expenditure and reducing inefficient spending will yield savings to be reallocated to fund priority programmes.

Changes to government spending by function

Consolidated expenditure³ amounts to a projected R8.3 trillion over the MTEF period (R2.7 trillion in 2026/27, R2.8 trillion in 2027/28 and R2.9 trillion in 2028/29). It is expected to increase by 0.6 per cent in real terms over the next 3 years. Main budget expenditure is set to increase from R2.3 trillion in 2025/26 to R2.6 trillion in 2028/29, at an average annual rate of 0.2 per cent in real terms. The effects on main budget spending per function group arising from the 2026 Budget are shown in Figure 1.1 alongside spending growth rates.

Figure 1.1 Net changes and annual growth rates in allocations to function groups (2026/27 to 2028/29)



The changes are summarised as follows:

- Social development:** The R22.6 billion net increase is mainly attributed to the extension of the *social relief of distress grant* related to the COVID-19 pandemic until 31 March 2027, resulting in an increase of R36.4 billion in 2026/27 to the grant. An additional R217 million is allocated to the South African Social Security Agency to administer these funds. The social grants allocation, excluding the extension of the COVID-19 portion of the *social relief of distress grant*, has been revised down in line with the lower projected inflation estimates over the medium term. Improved grant targeting and verification, to ensure that they are disbursed only to rightful recipients, will ensure savings of approximately R2 billion in 2026/27 and R1 billion in 2027/28. As a result of

³ Consolidated expenditure comprises main budget expenditure and expenditure financed from revenue raised by government entities, provinces and social security funds. Consolidated government spending forms the basis for discussion in the Budget Review. Main budget-level expenditure refers to expenditure financed through revenue collected by national government, which is deposited into the National Revenue Fund. This forms the basis for discussion in the ENE.

the lower inflation target announced by the Minister of Finance in the 2025 MTBPS, the *child support grant* is decreased by R6.9 billion, the *old age grant* by R5.1 billion, the *disability grant* by R1.3 billion, grant-in-aid by R129.9 million, the *foster care grant* by R122.2 million and the *care dependency grant* by R210.1 million. The allocation to the South African Social Security Agency for the administration of social grants is decreased by R799.4 million over the period ahead, also due to the revised inflation rate. The National Youth Development Agency receives R1.3 billion in 2026/27 for the presidential employment initiative. Transfers to the provincial equitable share in this function decrease by R650.1 million over the medium term.

- **Community development:** The R18.7 billion net increase is mainly due to a R23 billion increase in allocations to the Passenger Rail Agency of South Africa to upgrade Metrorail’s telecommunications and signalling systems. A further increase of R9.5 billion is allocated towards the rail agency for operations. Over the MTEF period, R19.5 billion is shifted from the *urban settlement development grant* to the *urban development financing grant* to address the poor performance of metropolitan municipalities in providing basic services. Conditional grants across the function are being reviewed to increase value.
- **Health:** The R14.7 billion net increase is mainly due to an increase of R16.5 billion in the provincial equitable share, mostly for building capacity in the health sector by employing more doctors. An amount of R371.4 million over the MTEF period will be added to the South African Medical Research Council’s allocation to offset the impact of research grant funding withdrawn by the United States.
- **Learning and culture:** The net increase of R9.5 billion over the medium term is mainly for the expansion of the *early childhood development conditional grant*, which has a net increase of R11.9 billion over the period. This increase will allow the sector to widen access to early childhood development by subsidising an estimated additional 300 000 children over the medium term. Revised inflation targets have prompted a combined R4.1 billion reduction in transfers to the National Student Finance Aid Scheme (R2.1 billion) and university subsidies (R2 billion) over the MTEF period. A combined R343.9 million in 2026/27 is allocated to the National Film Video Foundation (R178.1 million) and the National Arts Council (R165.8 million) as part of the presidential employment initiative.
- **Peace and security:** The R1.6 billion net increase relates to increases in allocations to the special defence account (R2.6 billion), the Border Management Authority (R2.1 billion) and the Office of the Chief Justice (R1.5 billion). These are intended to fund activities aimed at improving defence capabilities, border safeguarding and building capacity within the judiciary to enhance its independence. The Political Representatives Fund receives R1.6 billion over the MTEF period as a transfer, with R498.2 million in 2026/27 for the 2026 local government elections.
- **General public services:** The R842.4 million net increase, which excludes adjustments to debt-service costs, is related to a one-off allocation of R300 million in 2026/27 towards non-returning councillors after the 2026 local government elections and a R473.9 million allocation in goods and services towards enhancing transversal systems, starting with the modernisation of the government payroll system and the Office of the Chief Procurement Officer’s implementation of a national e-government procurement platform. The Public Service Commission receives an additional R109 million to strengthen accountability and oversight of personnel practices in the public sector. Statistics South Africa receives an additional R159.6 million over the next 3 years for IT infrastructure and systems upgrades. The Department of Traditional Affairs receives an additional R101.6 million over the period ahead for efforts to strengthen the compliance of traditional leadership institutions with relevant legislation to promote safety and dignity in customary practices.
- **Economic development:** The R2.8 billion net decrease over the medium term is mainly due to the lower inflation target, to be effected on goods and services. However, there are notable additions to key programmes in the function such as the Square Kilometre Array, which is allocated an additional R3 billion over the MTEF period for the radio telescope global project; and the South African National Roads Agency, which receives an additional R3.6 billion over the period ahead for maintenance projects on non-toll roads. The Industrial Development Corporation is allocated an additional R1.5 billion in 2026/27 for the Social Employment Fund as part of the presidential employment initiative.

Baseline adjustments by function and vote

In the following tables, adjustments to main budget non-interest expenditure over the MTEF period are presented by function and for each vote within the function. The estimated function split of the changes in the

provincial equitable share⁴, where relevant, is also shown in the tables as provinces have key service delivery mandates aligned with the functions they share with national departments.

All changes are shown relative to the initial indicative allocations per function for the MTEF period, which originate from the previous year's baselines. All changes to baselines are shown in the tables to account comprehensively for budget increases and decreases and function shifts, including those related to the national macro organisation of government process and other allocation decisions taken during the 2026 budgeting process. Budget amendments have been made through the addition, reduction and/or realignment of baseline funds.

Social development

This function supports poverty reduction by providing social grants, risk benefits through social insurance and welfare services. It also funds development initiatives, empowerment programmes, gender equality efforts, and advocacy for children, women, young people, the elderly and people with disabilities. It is allocated R337.3 billion in 2026/27, R312.7 billion in 2027/28 and R323.2 billion in 2028/29. The function's baseline has a net increase of R22.6 billion (2.4 per cent), from R950.7 billion in the 2025 MTEF period to R973.2 billion in the 2026 MTEF period.

Table 1.1 Social development

Function ⁱ by vote	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
R million				
2025 MTEF function baselineⁱⁱⁱ	302 659.3	316 884.0	331 109.3	950 652.6
2026 MTEF function baselineⁱⁱⁱ	337 294.3	312 739.8	323 190.6	973 224.7
Annual growth rate (percentage)	2.9%	-7.3%	3.3%	-0.4%
Net change from the 2025 baseline (percentage)	11.4%	-1.3%	-2.4%	2.4%
Social Development	33 329.6	-3 970.4	-7 248.1	22 111.1
Social relief of distress	36 446.0	-4.7	-11.3	36 430.0
South African Social Security Agency: Administration of COVID-19 social relief of distress	217.0	-	-	217.0
Central Drug Authority: Operations	10.0	10.4	10.8	31.1
Early retirement and voluntary exit programmes	8.9	-	-	8.9
Partners in Population and Development	-0.0	-0.0	-0.0	-0.1
Childline South Africa	-0.0	-0.0	-0.0	-0.1
Tumelong	-0.0	-0.0	-0.0	-0.1
National Institute Community Development and Management: Elderly people	-0.0	-0.0	-0.0	-0.1
National Institute Community Development and Management: Victim empowerment	-0.0	-0.0	-0.0	-0.1
Future Families	-0.0	-0.0	-0.0	-0.1
Uhambo Foundation	-0.0	-0.0	-0.0	-0.1
Autism South Africa	-0.0	-0.0	-0.0	-0.1
South African Older Persons Forum	-0.0	-0.0	-0.0	-0.1
Khulisa Social Solutions	-0.0	-0.0	-0.0	-0.1
National Institute for Crime Prevention and the Reintegration of Offenders	-0.0	-0.0	-0.0	-0.1
DeafBlind South Africa	-0.0	-0.0	-0.1	-0.1
Employee social benefits	-0.0	-0.0	-0.1	-0.1
Health and Welfare Sector Education and Training Authority	-0.0	-0.0	-0.1	-0.1
South African Depression and Anxiety Group	-0.0	-0.0	-0.1	-0.1
South African National Council on Alcoholism and Drug Dependence	-0.0	-0.0	-0.1	-0.1
International Social Security Association	-0.0	-0.0	-0.1	-0.1
Lifeline South Africa	-0.0	-0.0	-0.1	-0.1
South African Council for Social Service Professions	-0.0	-0.0	-0.1	-0.1
Machinery and equipment	-0.1	-0.2	-0.4	-0.6
South African National AIDS Council	-0.1	-0.2	-0.6	-0.9
South African Social Security Agency: Fraud investigations	-0.4	-0.8	-2.0	-3.2
Compensation of employees	-	-	-8.9	-8.9
National Development Agency	-1.2	-2.4	-5.8	-9.3
Goods and services	-11.9	-14.4	-20.2	-46.5
Foster care	-16.6	-31.2	-74.4	-122.2
Grant-in-aid	-16.2	-33.6	-80.0	-129.9
Care dependency	-26.3	-54.3	-129.5	-210.1

⁴ An aggregate amount is allocated from the National Revenue Fund for the provincial equitable share. These funds are then allocated to specific function areas through separate provincial budgetary processes and legislative approval. The details of the allocation of funds by each province per function are not known with certainty at the time of tabling the national budget.

Table 1.1 Social development (continued)

Function ⁱ by vote	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
R million				
Social Development				
South African Social Security Agency: Social grant administration	–	-188.3	-611.1	-799.4
Disability	-165.4	-342.7	-816.5	-1 324.7
Old age	-632.1	-1 310.5	-3 122.1	-5 064.6
Child support	-2 481.8	-1 996.9	-2 375.1	-6 853.7
National Treasury	-93.9	-220.8	-707.7	-1 022.4
Military pensions: Ex-service personnel	-0.0	-0.0	-0.1	-0.1
Post-retirement medical scheme: Parliamentary staff	-0.0	-0.0	-0.1	-0.2
Pension benefits: President of South Africa	-0.1	-0.1	-0.3	-0.5
Other benefits: Ex-service personnel	-0.1	-0.2	-0.4	-0.6
Other benefits	-0.7	-1.4	-3.3	-5.4
South African citizen force	-1.2	-2.4	-5.8	-9.5
Special pensions	-2.6	-5.5	-13.1	-21.3
Injury on duty	-5.0	-10.1	-24.1	-39.1
Provincial equitable share: Compensation of employees	–	–	-181.8	-181.8
Post-retirement medical scheme	-34.7	-77.1	-183.8	-295.6
Provincial equitable share: Non-compensation of employees	-49.6	-123.8	-295.0	-468.3
Women, Youth and Persons with Disabilities	1 399.3	46.9	37.1	1 483.3
National Youth Development Agency	1 347.4	-5.3	-12.6	1 329.5
Goods and services	42.8	44.2	44.9	131.9
Commission for Gender Equality	8.1	8.0	7.1	23.2
Early retirement and voluntary exit programmes	1.0	–	–	1.0
Software and other intangible assets	-0.0	-0.0	-0.0	-0.1
Commonwealth Youth Programme	-0.0	-0.0	-0.1	-0.1
Machinery and equipment	-0.0	-0.0	-0.1	-0.1
Compensation of employees	–	–	-2.1	-2.1
Net change to function baseline	34 635.0	-4 144.2	-7 918.7	22 572.0

i. The estimate of the provincial equitable share that is allocated to this function is included. This amount is determined by provincial budgetary and legislative processes and is subject to change.

ii. Modifications made to the 2028/29 function indicative baseline throughout the 2026 Budget process are shown. The first estimates for 2028/29 are shown in italics. The fiscal framework shown in the Budget Review depicts the budget baseline as it stands at the end of the process.

iii. This table shows only the allocation of revenue from the National Revenue Fund for the function group. This differs from the presentation of the consolidated function group baseline shown in the Budget Review, which includes revenue generated through other sources.

Community development

This function supports the provision of basic services through the local government equitable share, enabling sustainable access to water, electricity, housing and public transport. It is allocated R274.9 billion in 2026/27, R282 billion in 2027/28 and R297.7 billion in 2028/29. The net increase in the function's baseline is R18.7 billion (2.2 per cent), from R835.9 billion in the 2025 MTEF period to R854.6 billion in the 2026 MTEF period.

Table 1.2 Community development

Function ⁱ by vote	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
R million				
2025 MTEF function baselineⁱⁱⁱ	269 423.1	277 135.0	289 293.9	835 852.0
2026 MTEF function baselineⁱⁱⁱ	274 912.8	281 954.7	297 705.2	854 572.7
Annual growth rate (percentage)	-2.5%	2.6%	5.6%	1.9%
Net change from the 2025 baseline (percentage)	2.0%	1.7%	2.9%	2.2%
Cooperative Governance	-1 905.9	-1 413.3	-3 363.7	-6 682.8
Buildings and other fixed structures	535.6	–	–	535.6
Households	-0.0	-0.0	-0.0	-0.1
Compensation of employees	–	–	-0.8	-0.8
Provincial disaster response grant	-0.8	-1.7	-4.0	-6.5
Goods and services	-3.1	-3.3	-3.7	-10.2
Municipal disaster response grant	-2.1	-4.4	-10.5	-17.1
Integrated urban development grant	-7.2	-14.8	-35.3	-57.3
Municipal infrastructure grant	-1 856.8	-206.8	-492.8	-2 556.4
Local government equitable share	-571.4	-1 182.2	-2 816.5	-4 570.1

Table 1.2 Community development (continued)

Function ¹ by vote	2026/27	2027/28	2028/29 [#]	MTEF total
R million				
Electricity and Energy	-812.0	-53.8	-125.5	-991.3
Integrated national electrification programme grant	249.0	251.5	239.2	739.7
International Energy Forum	-0.0	-0.0	-0.0	-0.0
International Renewable Energy Agency	-0.0	-0.0	-0.0	-0.1
Compensation of employees	-	-	-1.4	-1.4
South African National Energy Development Institute	-0.4	-0.9	-2.1	-3.5
Goods and services	-4.9	-6.9	-12.4	-24.2
Energy efficiency and demand-side management grant	-258.9	-271.9	-287.8	-818.6
Integrated national electrification programme (Eskom) grant: Indirect component	-796.8	-25.5	-60.8	-883.2
Human Settlements	-6 345.5	-6 707.7	-7 915.2	-20 968.4
Informal settlements upgrading partnership grant: Provinces	995.0	989.8	976.3	2 961.2
Housing Development Agency	49.0	49.4	47.1	145.5
Early retirement and voluntary exit programmes	5.5	-	-	5.5
Machinery and equipment	-0.0	-0.0	-0.1	-0.1
Bursaries for non-employees	-0.0	-0.1	-0.2	-0.3
National Housing Finance Corporation: Finance-linked individual subsidy programme (operations)	-0.1	-0.2	-0.6	-0.9
Habitat Foundation	-0.1	-0.2	-0.6	-0.9
Social Housing Regulatory Authority: Institutional investment grant	-0.1	-0.3	-0.7	-1.1
Social Housing Regulatory Authority: Operations	-0.4	-0.9	-2.1	-3.4
Compensation of employees	-	-	-6.9	-6.9
Buildings and other fixed structures	-1.8	-3.8	-9.1	-14.8
National Housing Finance Corporation: Finance-linked individual subsidy programme	-2.3	-4.7	-11.1	-18.1
Social Housing Regulatory Authority: Consolidated capital grant	-4.3	-8.9	-21.2	-34.4
Goods and services	-54.4	-60.4	-73.3	-188.0
Informal settlements upgrading partnership grant: Municipalities	-516.3	-52.7	-125.6	-694.6
Human settlements development grant	-1 074.9	-1 154.1	-1 364.8	-3 593.8
Urban settlements development grant	-5 740.2	-6 460.6	-7 322.4	-19 523.1
National Treasury	7 601.0	8 151.8	9 901.8	25 654.6
Urban development financing grant	7 658.9	8 634.6	11 242.3	27 535.9
Development Bank of Southern Africa: Support to Infrastructure Fund operations (eThekweni non-revenue water project)	54.1	49.8	40.3	144.2
Infrastructure skills development grant	-0.9	-1.9	-4.6	-7.5
Local government financial management grant	-3.2	-6.6	-15.7	-25.5
Provincial equitable share: Compensation of employees	1.1	1.2	-150.9	-148.5
Provincial equitable share: Non-compensation of employees	-15.9	-150.2	-357.7	-523.8
Neighbourhood development partnership grant	-2.2	-187.0	-403.4	-592.6
General fuel levy sharing with metropolitan municipalities	-91.0	-188.2	-448.5	-727.7
Transport	6 227.8	3 993.0	9 568.6	19 789.5
Passenger Rail Agency of South Africa: Signalling	4 595.4	5 754.4	12 677.0	23 026.8
Passenger Rail Agency of South Africa: Metrorail (operations)	3 837.0	2 758.3	2 865.1	9 460.4
Passenger Rail Agency of South Africa: Other capital programmes	2 090.9	2 163.6	2 201.7	6 456.3
Development Bank of Southern Africa: Support to Infrastructure Fund operations (north corridor reinstatement project)	1 832.0	-	-	1 832.0
Passenger Rail Agency of South Africa: Rolling stock fleet renewal programme	1 760.9	-61.7	-147.0	1 552.1
Compensation of employees	-	-	-1.1	-1.1
South African National Taxi Council	-0.2	-0.4	-0.8	-1.4
Railway Safety Regulator	-0.4	-0.9	-2.2	-3.6
Taxi Recapitalisation South Africa: Taxi empowerment projects	-0.6	-1.2	-2.8	-4.6
Rural roads asset management systems grant	-0.7	-1.4	-3.4	-5.4
Passenger Rail Agency of South Africa: Rail maintenance operations and inventories	-5.6	-11.7	-27.8	-45.2
Goods and services	-17.1	-16.7	-21.6	-55.4
Public transport operations grant	-43.6	-90.3	-215.1	-349.1
Taxi recapitalisation	-201.9	-194.0	-199.6	-595.6
Passenger Rail Agency of South Africa: Mainline passenger services (refurbishment of coaches)	-217.6	-227.5	-237.7	-682.8
Transnet: Budget facility for infrastructure (Gauteng-Eastern Cape high-capacity rail corridor)	-1 800.0	-	-	-1 800.0
Passenger Rail Agency of South Africa: Mainline passenger services (operations)	-1 373.0	-1 508.2	-1 576.0	-4 457.2
Passenger Rail Agency of South Africa: Metrorail (refurbishment of coaches)	-1 894.6	-1 980.3	-2 069.2	-5 944.1
Public transport network grant	-2 332.8	-2 589.1	-3 670.7	-8 592.6

Table 1.2 Community development (continued)

Function ⁱ by vote				
R million	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
Water and Sanitation	724.2	849.6	345.2	1 919.1
Regional bulk infrastructure grant	671.4	838.7	487.1	1 997.2
Compensation of employees	66.8	69.8	67.3	203.9
Goods and services	33.7	44.3	41.1	119.2
Machinery and equipment	3.2	2.6	2.4	8.2
South African Youth Water Prize	0.6	0.6	0.6	1.8
Various institutions: 2020 vision for water education programme	-0.0	-0.0	-0.0	-0.1
Employee social benefits	-0.1	-0.1	-0.2	-0.4
World Bank	-0.1	-0.1	-0.2	-0.4
uMngeni-uThukela Water	-0.8	-1.7	-4.0	-6.5
Vaal Central Water	-4.1	-8.4	-20.1	-32.6
Water services infrastructure grant: Indirect component	-6.9	-14.3	-34.1	-55.4
Regional bulk infrastructure grant: Indirect component	-16.7	-34.5	-82.2	-133.5
Water services infrastructure grant	-22.8	-47.1	-112.3	-182.2
Net change to function baseline	5 489.7	4 819.7	8 411.3	18 720.6

i. The estimate of the provincial equitable share that is allocated to this function is included. This amount is determined by provincial budgetary and legislative processes and is subject to change.

ii. Modifications made to the 2028/29 function indicative baseline throughout the 2026 Budget process are shown. The first estimates for 2028/29 are shown in italics. The fiscal framework shown in the Budget Review depicts the budget baseline as it stands at the end of the process.

iii. This table shows only the allocation of revenue from the National Revenue Fund for the function group. This differs from the presentation of the consolidated function group baseline shown in the Budget Review, which includes revenue generated through other sources.

Health

This function supports the provision of equitable access to health care services, which is delivered through district health facilities. It is allocated R292.7 billion in 2026/27, R304.6 billion in 2027/28 and R314.2 billion in 2028/29. The net increase in the function's baseline is R14.7 billion (1.6 per cent), from R896.7 billion in the 2025 MTEF period to R911.4 billion in the 2026 MTEF period.

Table 1.3 Health

Function ⁱ by vote				
R million	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
2025 MTEF function baselineⁱⁱⁱ	286 125.5	298 587.0	311 991.0	896 703.6
2026 MTEF function baselineⁱⁱⁱ	292 693.6	304 567.4	314 164.4	911 425.4
Annual growth rate (percentage)	3.3%	4.1%	3.2%	3.5%
Net change from the 2025 baseline (percentage)	2.3%	2.0%	0.7%	1.6%
Defence (military health support programme)	-9.0	-19.6	-29.2	-57.8
Goods and services	36.6	-4.5	50.1	82.1
Employee social benefits	8.8	10.8	11.7	31.3
Buildings and other fixed structures	1.9	2.0	2.0	5.9
Machinery and equipment	-56.3	-27.9	-28.7	-112.9
Compensation of employees	-0.0	-0.0	-64.4	-64.4
Health	-17.5	-389.3	-1 324.4	-1 731.2
South African Medical Research Council: US President's Emergency Plan for AIDS Relief replacement (research)	128.3	125.0	118.2	371.4
Office of Health Standards Compliance	6.0	5.9	3.9	15.7
Early retirement and voluntary exit programmes	13.0	-	-	13.0
Machinery and equipment	2.7	1.8	-0.6	3.8
South African National Council for the Blind	-0.0	-0.0	-0.0	-0.1
National Council Against Smoking	-0.0	-0.0	-0.0	-0.1
Mines and Works Compensation Fund	-0.0	-0.0	-0.1	-0.1
Health and Welfare Sector Education and Training Authority	-0.0	-0.0	-0.1	-0.1
South African Medical Research Council: Social impact bond	-0.1	-	-	-0.1
Council for Medical Schemes	-0.0	-0.1	-0.2	-0.3
Health systems research	-0.1	-0.2	-0.5	-0.8
Non-governmental organisations: Soul City	-0.1	-0.3	-0.7	-1.1
Non-governmental organisations: LifeLine	-0.1	-0.3	-0.7	-1.2
South African National AIDS Council	-0.2	-0.3	-0.8	-1.4
Non-governmental organisations: HIV and AIDS	-0.3	-0.7	-1.7	-2.7
Non-governmental organisations: loveLife	-0.3	-0.7	-1.7	-2.7
South African Health Products Regulatory Authority	-0.8	-1.7	-4.0	-6.5
National health insurance grant	-0.5	-1.0	-6.6	-8.0
Compensation of employees	-	-	-11.3	-11.3
National Health Laboratory Service	-3.5	-7.2	-17.1	-27.7
Buildings and other fixed structures	-8.4	-16.7	-39.7	-64.7
Human resources and training grant	-2.3	-4.7	-71.5	-78.4

Table 1.3 Health (continued)

Function ⁱ by vote	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
R million				
Health facility revitalisation grant	139.3	-38.7	-195.0	-94.4
District health programmes grant: District health component	-18.4	-38.1	-90.8	-147.4
National tertiary services grant	-43.8	-90.6	-306.8	-441.2
Goods and services	-152.8	-165.7	-200.2	-518.6
District health programmes grant: Comprehensive HIV and AIDS component	-74.9	-154.9	-496.6	-726.4
National Treasury	6 594.6	6 389.2	3 527.0	16 510.8
Provincial equitable share: Compensation of employees	3 621.9	3 845.5	1 880.7	9 348.0
Provincial equitable share: Non-compensation of employees	2 972.7	2 543.7	1 646.3	7 162.7
Net change to function baseline	6 568.1	5 980.3	2 173.4	14 721.8

i. The estimate of the provincial equitable share that is allocated to this function is included. This amount is determined by provincial budgetary and legislative processes and is subject to change.

ii. Modifications made to the 2028/29 function indicative baseline throughout the 2026 Budget process are shown. The first estimates for 2028/29 are shown in italics. The fiscal framework shown in the Budget Review depicts the budget baseline as it stands at the end of the process.

iii. This table shows only the allocation of revenue from the National Revenue Fund for the function group. This differs from the presentation of the consolidated function group baseline shown in the Budget Review, which includes revenue generated through other sources.

Learning and culture

This function includes basic education; post-school education and training; and sport, arts and culture. It is allocated R507.2 billion in 2026/27, R531.3 billion in 2027/28 and R548.9 billion in 2028/29. The net increase in the function's baseline is R9.5 billion (0.6 per cent), from R1.578 trillion in the 2025 MTEF period to R1.587 trillion in the 2026 MTEF period.

Table 1.4 Learning and Culture

Function ⁱ by vote	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
R million				
2025 MTEF function baselineⁱⁱⁱ	502 239.5	525 602.5	550 053.5	1 577 895.5
2026 MTEF function baselineⁱⁱⁱ	507 200.3	531 280.9	548 892.4	1 587 373.6
Annual growth rate (percentage)	3.8%	4.7%	3.3%	4.0%
Net change from the 2025 baseline (percentage)	1.0%	1.1%	-0.2%	0.6%
Basic Education	1 899.9	4 446.4	4 240.6	10 586.9
Early childhood development grant: Subsidy	2 476.4	4 668.1	4 786.2	11 930.6
Buildings and other fixed structures	9.4	13.0	13.4	35.8
National school nutrition programme grant	2.4	5.1	6.8	14.3
Learners with profound intellectual disabilities grant	1.0	2.0	2.7	5.6
Ntataise	-0.0	-0.0	-0.0	-0.1
Uhambo Foundation	-0.0	-0.0	-0.1	-0.1
Southern and Eastern Africa Consortium for Monitoring Educational Quality	-0.0	-0.0	-0.1	-0.2
South African Council for Educators	-0.1	-0.2	-0.5	-0.7
United Nations Educational, Scientific and Cultural Organisation	-0.1	-0.2	-0.5	-0.8
Software and other intangible assets	-0.3	-0.3	-0.3	-0.9
National Education Collaboration Trust	-0.5	-1.1	-2.6	-4.3
Umalusi Council for Quality Assurance in General and Further Education and Training	-0.9	-1.9	-4.6	-7.5
Compensation of employees	-	-	-10.1	-10.1
Early childhood development grant: Infrastructure	-1.4	-2.9	-7.0	-11.3
HIV and AIDS (life skills education) grant	-1.4	-2.9	-7.0	-11.3
Machinery and equipment	-2.4	-7.1	-7.6	-17.1
Maths, science and technology grant	-2.5	-5.1	-12.2	-19.8
Interest and rent on land	-11.2	-6.4	-5.5	-23.1
National Student Financial Aid Scheme	-6.8	-14.4	-34.2	-55.4
Goods and services	28.3	-27.7	-67.9	-67.3
Education infrastructure grant	-589.8	-171.3	-408.2	-1 169.3
Higher Education and Training	-715.6	-1 536.1	-3 759.7	-6 011.3
Goods and services	39.6	42.6	33.8	116.0
Software and other intangible assets	1.9	1.3	0.4	3.6
Commonwealth of Learning	-0.0	-0.0	-0.1	-0.2
Education, Training and Development Practices Sector Education and Training Authority	-0.1	-0.2	-0.6	-0.9
Higher Health	-0.2	-0.3	-0.8	-1.3
Quality Council for Trades and Occupations	-0.2	-0.3	-0.8	-1.4
National Institute for the Humanities and Social Sciences	-0.2	-0.5	-1.2	-1.9
Council on Higher Education	-0.5	-1.0	-2.4	-3.8
South African Qualifications Authority	-0.5	-1.1	-2.6	-4.2
Public Service Sector Education and Training Authority	-0.7	-1.5	-3.5	-5.7
Community education and training colleges	-1.3	-2.6	-6.2	-10.1

Table 1.4 Learning and Culture (continued)

Function ¹ by vote	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
R million				
Higher Education and Training				
National Student Financial Aid Scheme: Administration	-1.9	-3.9	-9.2	-15.0
Machinery and equipment	-2.1	-7.1	-7.4	-16.5
Technical and vocational education and training colleges: Operationalisation of new campuses	-2.5	-5.2	-12.4	-20.0
Sol Plaatje University	-3.0	-6.3	-15.0	-24.4
TVET infrastructure and efficiency grant	-1.6	-8.0	-19.0	-28.6
University subsidies: Academic clinical training grants	-3.6	-7.4	-17.7	-28.7
University of Mpumalanga	-4.0	-8.2	-19.5	-31.6
University infrastructure and efficiency grant	-6.9	-16.1	-38.4	-61.4
Buildings and other fixed structures	-44.8	-48.0	-53.2	-146.0
Technical and vocational education and training colleges	-22.5	-46.6	-111.0	-180.1
Compensation of employees	-	-	-192.2	-192.2
National Skills Fund	-30.7	-73.4	-156.5	-260.6
Sector education and training authorities	-123.0	-293.6	-625.9	-1 042.5
University subsidies	-244.6	-506.0	-1 205.6	-1 956.2
National Student Financial Aid Scheme	-262.3	-542.6	-1 292.8	-2 097.7
National Treasury	3 394.1	2 824.0	-1 496.3	4 721.7
Provincial equitable share: Compensation of employees	3 233.8	3 430.1	-52.2	6 611.7
Provincial equitable share: Non-compensation of employees	160.3	-606.2	-1 444.1	-1 890.0
Sport, Arts and Culture	382.4	-55.9	-145.8	180.7
National Film and Video Foundation	178.1	-	-	178.1
National Arts Council	165.8	-	-	165.8
KwaZulu-Natal Museum: Pietermaritzburg	-30.5	-11.7	138.3	96.1
The Sports Trust	12.8	13.3	13.5	39.6
National Heritage Council	27.0	-	-	27.0
Various institutions: Mzansi golden economy (community arts development)	8.5	8.9	9.2	26.7
National Museum Bloemfontein: Oliewenhuis Art Museum	26.0	-	-	26.0
Heritage assets	25.1	0.0	-0.5	24.6
Arts and culture industries: Local market development and promotion	5.5	5.3	4.9	15.6
Goods and services	3.1	13.4	-3.8	12.8
Early retirement and voluntary exit programmes	9.4	-	-	9.4
Nelson Mandela Museum: Mthatha	8.9	-0.3	-1.0	7.6
National Film and Video Foundation	9.2	-1.7	-4.1	3.4
South African Council for the Blind	-	2.0	-	2.0
Buildings and other fixed structures	5.0	-0.4	-3.1	1.4
Africa Zone VI Regional Anti-Doping Organisation	0.0	0.0	0.0	0.1
World Anti-Doping Agency	0.0	0.0	0.0	0.1
African World Heritage Fund	-0.0	-0.0	-0.1	-0.1
Arts youth development	-0.0	-0.0	-0.1	-0.1
Mzansi golden economy: Art bank resources	-0.0	-0.0	-0.1	-0.1
Commonwealth Foundation	-0.0	-0.0	-0.1	-0.1
Various human language technology projects	-0.0	-0.0	-0.1	-0.2
Moral Regeneration Movement	-0.0	-0.1	-0.1	-0.2
Heritage projects	-0.0	-0.1	-0.1	-0.2
Language development projects	-0.0	-0.1	-0.1	-0.2
Bursaries for non-employees	-0.0	-0.1	-0.2	-0.3
Various institutions: Mzansi golden economy (touring ventures)	-0.0	-0.1	-0.2	-0.3
Arts social development	-0.0	-0.1	-0.2	-0.3
Machinery and equipment	-0.0	-0.1	-0.2	-0.4
Human languages technologies projects	-0.1	-0.1	-0.2	-0.4
Blind South Africa	-0.0	-0.1	-0.2	-0.4
South African Library for the Blind	0.8	-1.4	0.2	-0.4
Business and Arts South Africa	-0.1	-0.1	-0.3	-0.4
Arts and culture industries: Local market development and promotion	-0.1	-0.1	-0.3	-0.5
Various institutions: Mzansi golden economy (touring ventures)	-0.1	-0.1	-0.3	-0.5
Die Afrikaanse Taalmuseum en -monument: Paarl	0.1	-0.1	-0.5	-0.5
South African Sports Confederation and Olympic Committee	-0.1	-0.1	-0.3	-0.5
War Museum of the Boer Republics: Bloemfontein	0.0	-0.1	-0.5	-0.6
National Youth Development Agency	-0.1	-0.2	-0.4	-0.6
Various institutions: Mzansi golden economy (cultural and creative projects)	-0.1	-0.2	-0.4	-0.6
Various institutions: Mzansi golden economy (training and skills development)	-0.1	-0.2	-0.4	-0.7
Various institutions: Mzansi golden economy (cultural and creative projects)	0.1	-0.1	-0.8	-0.7
William Humphreys Art Gallery: Kimberley	0.0	-0.2	-0.6	-0.8
Upgrading of community arts centres	-0.2	-0.2	-0.4	-0.8
Boxing South Africa	-0.1	-0.2	-0.6	-0.9
Community library services grant capital	-0.9	-	-	-0.9

Table 1.4 Learning and Culture (continued)

Function ⁱ by vote	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
R million				
Sport, Arts and Culture				
Library and Information Association of South Africa	-0.0	-0.9	-0.1	-1.0
National Library of South Africa	1.3	-0.3	-2.0	-1.0
Various institutions: Mzansi golden economy (training and skills development)	-0.1	-0.3	-0.7	-1.1
Amazwi South African Museum of Literature: Makhanda	-0.3	-0.3	-0.5	-1.1
South African Institute for Drug-Free Sport	-0.2	-0.3	-0.8	-1.3
Various institutions: Mzansi golden economy (cultural and creative projects)	-0.3	-0.6	-1.5	-2.4
Luthuli Museum: Stanger	-1.1	-0.2	-1.6	-2.9
National Heritage Council	-0.4	-0.9	-2.1	-3.3
uMsunduzi Museum: Pietermaritzburg	-0.3	-0.5	-2.9	-3.7
Iziko Museums: Cape Town	0.4	0.5	-5.1	-4.2
Iziko Museums of South Africa	-0.6	-1.2	-2.8	-4.6
University of Fort Hare	-4.7	-	-	-4.7
Various sport federations	-0.6	-1.3	-3.0	-4.9
National Arts Council	-0.6	-1.6	-3.4	-5.7
Pan South African Language Board	-0.7	-1.5	-3.6	-5.8
Compensation of employees	-	-	-6.6	-6.6
National Museum: Bloemfontein	-0.5	-0.6	-5.4	-6.6
Mandela Bay Theatre Complex	-0.4	-0.4	-5.8	-6.6
Performing Arts Centre of the Free State	-0.5	-0.8	-6.2	-7.6
The South African State Theatre	-0.6	-1.0	-7.1	-8.8
Market Theatre Foundation	-0.1	-0.9	-7.8	-8.8
Artscape	-0.4	-1.0	-8.9	-10.2
Robben Island Museum: Cape Town	-0.5	-1.4	-9.7	-11.6
Various institutions: Mzansi golden economy (community arts development)	-4.1	-4.4	-5.0	-13.5
Ditsong Museums of South Africa: Pretoria	-0.7	-1.3	-12.9	-14.9
The Playhouse Company	-0.6	-0.8	-13.8	-15.2
Arts and culture industries: Local market development and promotion	-5.7	-5.7	-5.9	-17.3
Mass participation and sport development grant	-3.4	-7.0	-16.7	-27.1
Performing arts institutions: Mzansi golden economy (incubators entrepreneur and local content development)	-9.0	-9.6	-10.3	-28.9
Freedom Park: Pretoria	-5.1	-8.1	-20.5	-33.6
National Heritage Council: Resistance and liberation heritage route	-11.8	-0.5	-27.0	-39.4
loveLife	-13.0	-13.7	-14.5	-41.1
South African Heritage Resources Agency	-0.6	-1.3	-41.6	-43.4
Community library services grant current	-5.2	-12.6	-36.0	-53.8
Net change to function baseline	4 960.9	5 678.4	-1 161.2	9 478.1

i. The estimate of the provincial equitable share that is allocated to this function is included. This amount is determined by provincial budgetary and legislative processes and is subject to change.

ii. Modifications made to the 2028/29 function indicative baseline throughout the 2026 Budget process are shown. The first estimates for 2028/29 are shown in italics. The fiscal framework shown in the Budget Review depicts the budget baseline as it stands at the end of the process.

iii. This table shows only the allocation of revenue from the National Revenue Fund for the function group. This differs from the presentation of the consolidated function group baseline shown in the Budget Review, which includes revenue generated through other sources.

Peace and security

The function receives its allocation over the medium term to combat crime and ensure territorial integrity. It endeavours to build a capable, ethical and developmental state through safer communities, improved prosecution and effective border management and security. It is allocated R271.4 billion in 2026/27, R279.9 billion in 2027/28 and R288.5 billion in 2028/29. The net increase in the function's baseline is R1.6 billion (0.2 per cent), from R838.2 billion in the 2025 MTEF period to R839.8 billion in the 2026 MTEF period.

Table 1.5 Peace and security

Function ⁱ by vote	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
R million				
2025 MTEF function baselineⁱⁱⁱ	268 188.3	278 752.3	291 265.8	838 206.4
2026 MTEF function baselineⁱⁱⁱ	271 374.6	279 885.9	288 529.5	839 790.1
Annual growth rate (percentage)	2.6%	3.1%	3.1%	2.9%
Net change from the 2025 baseline (percentage)	1.2%	0.4%	-0.9%	0.2%
Civilian Secretariat for the Police Service	0.3	-0.4	-3.1	-3.1
Early retirement and voluntary exit programmes	0.5	–	–	0.5
Machinery and equipment	-0.0	-0.0	-0.1	-0.1
Goods and services	-0.2	-0.4	-0.9	-1.5
Compensation of employees	–	–	-2.1	-2.1
Correctional Services	372.2	-96.3	-540.6	-264.7
Compensation of employees	–	581.0	297.2	878.2
Early retirement and voluntary exit programmes	418.7	–	–	418.7
Machinery and equipment	38.3	28.9	26.6	93.8
Biological assets	1.7	-0.0	-0.1	1.6
Claims against the state	-0.0	-0.0	-0.0	-0.1
Safety and Security Sector Education and Training Authority	-0.1	-0.1	-0.3	-0.5
Vehicle licences	-0.4	-0.4	-0.6	-1.5
Judicial Inspectorate for Correctional Services	-0.2	-0.5	-2.4	-3.1
Offender gratuity	-1.2	-1.4	-2.1	-4.7
Buildings and other fixed structures	-1.3	-2.6	-6.2	-10.0
Employee social benefits	-2.9	0.8	-8.0	-10.2
Goods and services	-80.5	-701.9	-844.6	-1 627.0
Defence	843.9	715.6	-55.5	1 504.0
Special defence account	781.2	858.9	979.4	2 619.5
Early retirement and voluntary exit programmes	76.1	–	–	76.1
Machinery and equipment	36.0	17.0	8.5	61.6
Communication licences	10.0	10.5	10.9	31.4
Employee social benefits	-10.8	-4.3	33.8	18.7
Biological assets	1.7	1.8	1.8	5.3
Software and other intangible assets	1.5	1.4	1.3	4.2
Vehicle licences	-0.0	-0.0	-0.0	-0.1
Reserve Force Council	-0.1	0.0	-0.1	-0.1
Specialised military assets	-0.1	-0.2	-0.6	-1.0
Safety and Security Sector Education and Training Authority	-0.2	-0.3	-2.2	-2.6
Castle Control Board	-0.0	-0.0	-4.3	-4.3
Armaments Corporation of South Africa	-7.9	-16.4	-39.0	-63.2
Buildings and other fixed structures	-22.8	-54.7	-74.3	-151.8
Compensation of employees	0.0	0.0	-479.2	-479.2
Goods and services	-20.8	-98.0	-491.5	-610.3
Home Affairs	1 303.3	774.9	643.2	2 721.4
Border Management Authority	701.7	721.1	721.0	2 143.8
Represented Political Parties' Fund	498.2	518.0	536.3	1 552.5
Machinery and equipment	18.9	18.8	18.5	56.3
Early retirement and voluntary exit programmes	36.7	–	–	36.7
Vehicle licences	-0.0	-0.0	-0.1	-0.1
Employee social benefits	-1.0	-1.2	-1.5	-3.7
Electoral Commission	-16.1	-23.9	-57.0	-97.1
Compensation of employees	-15.8	-16.3	-80.6	-112.7
Goods and services	80.8	-441.6	-493.4	-854.2
Independent Police Investigative Directorate	-0.7	-1.5	-8.0	-10.2
Machinery and equipment	-0.0	-0.1	-0.2	-0.3
Compensation of employees	–	–	-4.4	-4.4
Goods and services	-0.7	-1.4	-3.3	-5.4
Justice and Constitutional Development	-217.0	-403.3	-801.9	-1 422.2
Households	114.5	-1.1	-2.6	110.8
Special Investigating Unit	5.6	3.3	-3.4	5.5
Communication	0.0	0.0	0.0	0.1
Hague Conference on Private International Law	-0.0	-0.0	-0.0	-0.1
International Criminal Court	-0.1	-0.2	-0.6	-0.9
Safety and Security Sector Education and Training Authority	-0.2	-0.4	-1.0	-1.6
Information Regulator	-0.7	-1.5	-3.6	-5.8
South African Human Rights Commission	-1.2	-2.5	-5.9	-9.5
Public Protector of South Africa	-2.1	-4.4	-10.5	-17.0
Machinery and equipment	-5.1	-10.3	-6.3	-21.6
Legal Aid South Africa	-11.9	-24.6	-58.6	-95.1
Buildings and other fixed structures	-51.4	-56.3	-66.2	-173.9
Compensation of employees	–	–	-237.2	-237.2
Goods and services	-264.4	-305.2	-405.9	-975.6

Table 1.5 Peace and security (continued)

Function ⁱ by vote	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
R million				
Military Veterans	-3.5	-8.1	-21.5	-33.0
Goods and services	4.5	2.6	-2.8	4.4
Early retirement and voluntary exit programmes	0.4	–	–	0.4
Software and other intangible assets	-0.0	-0.1	-0.1	-0.2
Compensation of employees	–	–	-2.3	-2.3
Machinery and equipment	-0.9	-1.0	-1.2	-3.1
Households	1.2	-0.6	-5.4	-4.8
Heritage assets	-8.7	-9.1	-9.6	-27.5
National Treasury	-51.7	-109.6	-361.6	-522.9
Secret Services: Operations	128.0	107.7	42.0	277.6
Financial Intelligence Centre: Machinery and equipment	-0.1	-0.2	-0.6	-0.9
Financial Intelligence Centre: Operations	-2.5	-5.1	-12.3	-19.9
Provincial equitable share: Compensation of employees	–	–	-100.5	-100.5
Provincial equitable share: Non-compensation of employees	-21.5	-47.0	-112.0	-180.5
Secret Services: Machinery and equipment	-155.6	-164.9	-178.2	-498.7
Office of the Chief Justice	495.8	517.8	498.3	1 511.8
Goods and services	217.5	227.7	230.7	675.9
Machinery and equipment	151.4	158.3	164.8	474.6
Compensation of employees	99.0	103.3	74.6	276.9
Software and other intangible assets	28.4	29.7	31.0	89.1
Households	-0.6	-1.2	-2.9	-4.7
Police	443.7	-255.4	-2 085.7	-1 897.3
Early retirement and voluntary exit programmes	568.0	–	–	568.0
Machinery and equipment	88.4	76.0	42.7	207.1
Biological assets	-0.0	-0.0	-0.1	-0.1
Software and other intangible assets	-0.2	-0.5	-1.1	-1.8
Safety and Security Sector Education and Training Authority	-0.3	-0.7	-1.6	-2.5
Vehicle licences	-0.4	-0.7	-1.8	-2.9
Detainee medical expenses	-0.4	-0.9	-2.1	-3.4
Claims against the state	-2.3	-4.8	-11.3	-18.4
Buildings and other fixed structures	-3.6	-7.9	-18.8	-30.3
Employee social benefits	-4.1	-8.4	-20.1	-32.6
Goods and services	-201.4	-307.5	-594.4	-1 103.3
Compensation of employees	–	–	-1 477.2	-1 477.2
Net change to function baseline	3 186.3	1 133.7	-2 736.3	1 583.7

i. The estimate of the provincial equitable share that is allocated to this function is included. This amount is determined by provincial budgetary and legislative processes and is subject to change.

ii. Modifications made to the 2028/29 function indicative baseline throughout the 2026 Budget process are shown. The first estimates for 2028/29 are shown in italics. The fiscal framework shown in the Budget Review depicts the budget baseline as it stands at the end of the process.

iii. This table shows only the allocation of revenue from the National Revenue Fund for the function group. This differs from the presentation of the consolidated function group baseline shown in the Budget Review, which includes revenue generated through other sources.

General public services

This function focuses on building a capable, ethical and developmental state. It is allocated R79.6 billion in 2026/27, R81.2 billion in 2027/28 and R83.9 billion in 2028/29. The net increase in the function's baseline is R842.4 million (0.3 per cent), from R243.8 billion in the 2025 MTEF period to R244.7 billion in the 2026 MTEF period.

Table 1.6 General public services

Function ⁱ by vote	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
R million				
2025 MTEF function baselineⁱⁱⁱ	77 650.2	81 269.9	84 918.2	243 838.3
2026 MTEF function baselineⁱⁱⁱ	79 632.2	81 156.1	83 892.4	244 680.7
Annual growth rate (percentage)	-9.5%	1.9%	3.4%	-1.4%
Net change from the 2025 baseline (percentage)	2.6%	-0.1%	-1.2%	0.3%
Cooperative Governance	302.5	-7.1	-26.5	268.9
One-off gratuity for non-returning councillors	300.0	–	–	300.0
Early retirement and voluntary exit programmes	4.3	–	–	4.3
Machinery and equipment	-0.0	-0.1	-0.2	-0.2
South African Cities Network	-0.0	-0.1	-0.2	-0.4
South African Local Government Association	-0.2	-0.4	-1.0	-1.7
Municipal Demarcation Board	-0.4	-0.9	-2.1	-3.3
Compensation of employees	–	–	-5.5	-5.5
Goods and services	0.8	-1.5	-7.7	-8.4
Municipal Infrastructure Support Agent	-2.0	-4.1	-9.9	-16.0

Table 1.6 General public services (continued)

Function ¹ by vote	2026/27	2027/28	2028/29 [#]	MTEF total
R million				
Government Communication and Information System	-2.5	-5.1	-16.9	-24.6
Machinery and equipment	2.3	1.4	1.3	5.0
Employee social benefits	-0.0	-0.0	-0.1	-0.1
Media Development and Diversity Agency	-0.2	-0.5	-1.1	-1.7
Compensation of employees	–	–	-4.7	-4.7
Brand South Africa	-1.1	-2.3	-5.6	-9.1
Goods and services	-3.4	-3.7	-6.8	-14.0
International Relations and Cooperation	-0.5	-40.7	-145.7	-186.9
Early retirement and voluntary exit programmes	19.4	–	–	19.4
Organisation for Economic Cooperation and Development	-0.0	-0.0	-0.0	-0.1
South Centre Capital Fund	-0.0	-0.0	-0.1	-0.1
Comprehensive Nuclear-Test-Ban Treaty	-0.0	-0.1	-0.2	-0.3
Commonwealth of Nations	-0.0	-0.1	-0.2	-0.3
India-Brazil-South Africa Trust Fund	-0.1	-0.2	-0.5	-0.8
United Nations Development Programme	-0.1	-0.2	-0.5	-0.8
Machinery and equipment	-0.1	-0.3	-0.7	-1.2
Humanitarian aid	-0.1	-0.3	-0.7	-1.2
Employee social benefits	-0.2	-0.4	-0.9	-1.5
African Renaissance and International Cooperation Fund	-0.3	-0.6	-1.5	-2.4
Southern African Development Community	-1.0	-2.0	-4.8	-7.8
Buildings and other fixed structures	-1.1	-2.2	-5.3	-8.6
Interest and rent on land	-1.1	-2.3	-5.4	-8.8
United Nations	-1.2	-2.4	-5.8	-9.4
African Union	-1.9	-3.9	-9.3	-15.1
Compensation of employees	–	–	-48.9	-48.9
Goods and services	-12.5	-25.5	-60.8	-98.9
National School of Government	0.7	-2.1	-5.6	-6.9
Early retirement and voluntary exit programmes	1.9	–	–	1.9
Machinery and equipment	-0.0	-0.0	-0.1	-0.2
Compensation of employees	–	–	-1.0	-1.0
Goods and services	-0.5	-0.8	-1.5	-2.7
National School of Government training trading account	-0.6	-1.3	-3.0	-4.9
National Treasury	1 387.8	-267.8	-919.0	200.9
Foreign exchange losses	1 485.0	–	–	1 485.0
Goods and services	-13.8	155.8	331.9	473.9
Development Bank of Southern Africa: Support for Infrastructure Fund operations	39.8	-0.4	-1.0	38.3
Accounting Standards Board	0.9	0.8	0.6	2.3
Employee social benefits	0.7	0.7	0.6	2.0
Early retirement and voluntary exit programmes	0.3	–	–	0.3
Regional Technical Assistance Centre for Southern Africa	-0.0	-0.0	-0.0	-0.1
African Institute for Economic Development and Planning	-0.0	-0.0	-0.0	-0.1
Finance and Accounting Services Sector Education and Training Authority	-0.0	-0.0	-0.1	-0.1
Bursaries for non-employees	-0.0	-0.0	-0.1	-0.1
Collaborative Africa Budget Reform Initiative	-0.0	-0.0	-0.1	-0.1
Commonwealth Fund for Technical Cooperation	-0.0	-0.1	-0.2	-0.3
International Finance Facility for Immunisation	-0.1	-0.2	-0.6	-0.9
Government Technical Advisory Centre: Support for infrastructure planning	-0.1	-0.2	-0.6	-1.0
Machinery and equipment	-0.2	-0.4	-1.1	-1.7
Independent Regulatory Board for Auditors	-0.3	-0.6	-1.3	-2.1
Government Technical Advisory Centre	-0.3	-0.6	-1.4	-2.3
South African Revenue Service: Office of the Tax Ombud	-0.3	-0.6	-1.5	-2.4
Financial and Fiscal Commission	-0.3	-0.7	-1.7	-2.7
World Bank Group	-0.4	-0.8	-1.8	-3.0
African Development Fund	-0.6	-1.3	-3.2	-5.2
Auditor-General of South Africa	-0.7	-1.5	-3.6	-5.8
Various institutions: Jobs Fund	-1.6	-3.4	-8.1	-13.1
Compensation of employees	–	–	-16.6	-16.6
Payments for financial assets: Extension of loans for policy purposes	-4.8	-9.9	-23.6	-38.3
South African Revenue Service: Machinery and equipment	-5.2	-10.1	-24.1	-39.4
Common Monetary Area compensation	-9.0	-18.7	-44.6	-72.3
Provincial equitable share: Compensation of employees	–	–	-222.3	-222.3
South African Revenue Service: Operations	-71.4	-147.2	-350.8	-569.4
Provincial equitable share: Non-compensation of employees	-29.7	-228.2	-543.7	-801.6

Table 1.6 General public services (continued)

Function ⁱ by vote	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
R million				
Parliament	-7.4	-15.3	-65.2	-87.9
Party leadership support	-0.1	-0.2	-0.5	-0.8
Machinery and equipment	-0.2	-0.3	-0.8	-1.3
Political party support	-0.8	-1.7	-4.1	-6.7
Constituency support	-2.3	-4.8	-11.4	-18.5
Compensation of employees	–	–	-28.7	-28.7
Goods and services	-4.0	-8.3	-19.8	-32.0
Planning, Monitoring and Evaluation	4.9	-1.5	-9.2	-5.7
Early retirement and voluntary exit programmes	5.6	–	–	5.6
Machinery and equipment	-0.0	-0.0	-0.1	-0.1
Compensation of employees	–	–	-5.6	-5.6
Goods and services	-0.7	-1.5	-3.5	-5.6
Public Service and Administration	4.8	-2.5	-11.1	-8.8
Early retirement and voluntary exit programmes	5.0	–	–	5.0
Machinery and equipment	2.2	0.3	0.2	2.8
Organisation for Economic Cooperation and Development	0.1	0.1	0.1	0.2
Open Government Partnership	-0.0	-0.0	-0.1	-0.1
Employee social benefits	-0.0	-0.0	-0.1	-0.1
Centre for Public Service Innovation	1.0	-0.2	-1.0	-0.2
Compensation of employees	–	–	-4.6	-4.6
Goods and services	-3.4	-2.7	-5.7	-11.7
Public Service Commission	37.0	36.6	33.7	107.4
Compensation of employees	35.8	37.5	35.7	109.0
Goods and services	1.9	1.6	0.6	4.1
Early retirement and voluntary exit programmes	1.6	–	–	1.6
Employee social benefits	0.1	0.1	0.1	0.2
Machinery and equipment	-2.3	-2.5	-2.7	-7.5
Public Works and Infrastructure	0.4	-3.8	-15.1	-18.5
Early retirement and voluntary exit programmes	2.2	–	–	2.2
Employee social benefits	-0.0	-0.0	-0.0	-0.1
Bursaries for non-employees: Infrastructure-related studies	-0.0	-0.1	-0.2	-0.3
Parliamentary Villages Management Board	-0.0	-0.1	-0.2	-0.3
Machinery and equipment	-0.1	-0.1	-0.3	-0.4
Compensation of employees	–	–	-6.1	-6.1
Goods and services	-1.7	-3.5	-8.4	-13.6
Statistics South Africa	77.9	57.2	28.3	163.4
Goods and services	49.3	54.0	56.3	159.6
Early retirement and voluntary exit programmes	23.6	–	–	23.6
Software and other intangible assets	3.7	4.0	4.2	11.9
Machinery and equipment	2.2	2.1	2.0	6.3
Employee social benefits	0.9	0.8	2.3	4.0
Buildings and other fixed structures	-1.8	-3.8	-8.9	-14.5
Compensation of employees	–	–	-27.6	-27.6
The Presidency	38.5	87.0	76.0	201.4
Compensation of employees	40.0	90.0	83.1	213.1
Machinery and equipment	-0.1	-0.2	-0.5	-0.8
Goods and services	-1.4	-2.8	-6.6	-10.8
Traditional Affairs	137.9	51.3	50.6	239.8
Compensation of employees	32.9	34.4	34.3	101.6
Goods and services: Provision of infrastructure for royal houses	86.8	–	–	86.8
Goods and services	17.7	17.5	17.6	52.8
Early retirement and voluntary exit programmes	0.7	–	–	0.7
Machinery and equipment	-0.0	-0.0	-0.0	-0.1
Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities	-0.3	-0.5	-1.3	-2.1
Net change to function baseline	1 982.0	-113.8	-1 025.8	842.4

i. The estimate of the provincial equitable share that is allocated to this function is included. This amount is determined by provincial budgetary and legislative processes and is subject to change.

ii. Modifications made to the 2028/29 function indicative baseline throughout the 2026 Budget process are shown. The first estimates for 2028/29 are shown in italics. The fiscal framework shown in the Budget Review depicts the budget baseline as it stands at the end of the process.

iii. This table shows only the allocation of revenue from the National Revenue Fund for the function group. This differs from the presentation of the consolidated function group baseline shown in the Budget Review, which includes revenue generated through other sources.

Economic development

This function supports inclusive growth, industrialisation and competitiveness. It is allocated R181.4 billion in 2026/27, R183.5 billion in 2027/28 and R199.2 billion in 2028/29. The net decrease in the function's baseline is

R2.8 billion (0.5 per cent), from R566.9 billion in the 2025 MTEF period to R564.1 billion in the 2026 MTEF period.

Table 1.7 Economic development

Function ¹ by vote	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
R million				
2025 MTEF function baselineⁱⁱⁱ	183 469.4	186 455.0	196 992.2	566 916.6
2026 MTEF function baselineⁱⁱⁱ	181 366.0	183 520.1	199 217.2	564 103.3
Annual growth rate (percentage)	-0.1%	1.2%	8.6%	3.2%
Net change from the 2025 baseline (percentage)	-1.1%	-1.6%	1.1%	-0.5%
Agriculture	-7.0	-62.1	-176.2	-245.3
Buildings and other fixed structures	57.2	39.4	14.8	111.4
Land and Agricultural Development Bank of South Africa	50.4	-6.5	-15.5	28.5
Early retirement and voluntary exit programmes	23.0	–	–	23.0
Machinery and equipment	1.2	0.6	0.5	2.3
Vehicle licences	0.1	0.1	0.1	0.4
Employee social benefits	0.1	-0.0	-0.0	0.1
Organisation for Economic Cooperation and Development	-0.0	-0.0	-0.0	-0.0
International Organisation of Vine and Wine	-0.0	-0.0	-0.0	-0.1
World Organisation for Animal Health	-0.0	-0.0	-0.1	-0.1
Consultative Group on International Agricultural Research	-0.1	-0.1	-0.3	-0.5
Bursaries for non-employees	-0.1	-0.3	-0.7	-1.1
Food and Agriculture Organisation of the United Nations	-0.2	-0.3	-0.8	-1.3
National Agricultural Marketing Council	-0.3	-0.5	-1.3	-2.1
Land care programme grant	-0.5	-1.1	-2.5	-4.1
Software and other intangible assets	-2.3	-2.4	-2.6	-7.3
Comprehensive agricultural support programme grant: Extension recovery planning services	-2.4	-4.8	-11.5	-18.7
Compensation of employees	–	–	-24.0	-24.0
Comprehensive agricultural support programme grant: Production input and mechanisation	-3.7	-7.6	-18.0	-29.3
Comprehensive agricultural support programme grant: Infrastructure	-4.0	-8.4	-24.1	-36.5
Agricultural Research Council	-6.5	-13.4	-31.9	-51.7
Comprehensive agricultural support programme grant: Upgrading of provincial agricultural colleges	-109.1	-1.2	-2.8	-113.1
Goods and services	-10.0	-55.6	-55.5	-121.0
Communications and Digital Technologies	-8.1	-23.6	-61.3	-93.0
Early retirement and voluntary exit programmes	3.3	–	–	3.3
Former employees' social benefits	-0.0	-0.0	-0.0	-0.1
Pan African Postal Union	-0.0	-0.0	-0.0	-0.1
African Telecommunications Union	-0.0	-0.0	-0.1	-0.1
DONA Foundation	-0.0	-0.0	-0.1	-0.1
Machinery and equipment	-0.0	-0.1	-0.2	-0.3
Universal Postal Union	-0.0	-0.1	-0.2	-0.4
South African Broadcasting Corporation: Programme productions	-0.1	-0.2	-0.4	-0.6
International Telecommunication Union	-0.2	-0.3	-0.8	-1.3
Universal Service and Access Fund	-0.3	-0.6	-1.5	-2.4
South African Broadcasting Corporation: Channel Africa	-0.3	-0.7	-1.7	-2.7
Universal Service and Access Agency of South Africa	-0.5	-1.0	-2.3	-3.7
National Electronic Media Institute of South Africa	-0.5	-1.1	-2.7	-4.4
Film and Publication Board	-0.6	-1.2	-2.9	-4.7
Compensation of employees	–	–	-5.0	-5.0
South African Broadcasting Corporation: Public broadcaster	-0.8	-1.7	-3.9	-6.4
Goods and services	-2.3	-4.8	-11.4	-18.4
Independent Communications Authority of South Africa	-2.6	-5.4	-13.0	-21.0
South African Post Office	-3.1	-6.4	-15.2	-24.7
Cooperative Governance	-187.0	-36.0	-86.4	-309.4
Compensation of employees	–	–	-0.5	-0.5
Goods and services	-187.0	-36.0	-85.8	-308.9
Electricity and energy	-6.0	-15.1	-34.1	-55.1
Goods and services	2.2	1.4	-0.8	2.7
Energy and Water Sector Education and Training Authority	-0.0	-0.0	-0.0	-0.1
Machinery and equipment	-0.0	-0.1	-0.1	-0.2
International Atomic Energy Agency	-0.1	-0.3	-0.7	-1.1
National Nuclear Regulator	-0.3	-0.5	-1.2	-2.0
National Radioactive Waste Disposal Institute	-0.3	-0.6	-1.3	-2.2
Compensation of employees	–	–	-4.2	-4.2
South African Nuclear Energy Corporation: Multipurpose reactor project	-2.3	-4.2	–	-6.5
South African Nuclear Energy Corporation	-5.2	-10.8	-25.6	-41.6

Table 1.7 Economic development (continued)

Function ¹ by vote	2026/27	2027/28	2028/29 [#]	MTEF total
R million				
Employment and Labour	594.5	-25.0	-83.3	486.2
Government Technical Advisory Centre	310.0	–	–	310.0
Industrial Development Corporation	95.0	–	–	95.0
National Economic Development and Labour Council: National dialogue secretariat	89.0	-0.6	-1.5	86.8
Early retirement and voluntary exit programmes	58.3	–	–	58.3
Compensation of employees	30.0	–	-23.7	6.3
African Regional Labour Administration Centre	-0.0	-0.0	-0.0	-0.1
Compensation Fund	-0.1	-0.2	-0.4	-0.6
Designated groups special services	-0.1	-0.3	-0.6	-1.0
National Economic Development and Labour Council: Presidential Climate Commission	-0.1	-0.3	-0.6	-1.0
Various civil and labour organisations	-0.1	-0.3	-0.7	-1.1
International Labour Organisation	-0.1	-0.3	-0.7	-1.2
Machinery and equipment	-0.3	-0.5	-1.3	-2.1
Productivity South Africa	-0.3	-0.7	-1.7	-2.8
Buildings and other fixed structures	-0.4	-0.8	-2.0	-3.2
Goods and services	20.4	-7.4	-17.6	-4.6
Supported employment enterprises	-1.1	-2.2	-5.3	-8.5
Commission for Conciliation, Mediation and Arbitration	-5.5	-11.4	-27.1	-44.0
Forestry, Fisheries and the Environment	-369.0	-74.7	-214.1	-657.8
South African National Parks	110.0	110.0	110.0	330.0
iSimangaliso Wetlands Park Authority	100.0	100.0	100.0	300.0
South African National Biodiversity Institute	90.0	90.0	90.0	270.0
Marine Living Resources Fund	83.3	84.5	81.6	249.3
Software and other intangible assets	69.9	69.9	69.7	209.5
South African Weather Service	30.9	30.7	26.8	88.4
South African National Biodiversity Institute	30.4	29.5	24.0	83.9
iSimangaliso Wetland Park Authority	19.3	23.6	26.6	69.5
Interest and rent on land	22.7	19.9	16.9	59.5
Early retirement and voluntary exit programmes	18.1	–	–	18.1
Arbor City Award winners	-0.0	-0.0	-0.0	-0.1
Agreement on the Conservation of African-Eurasian Migratory Waterbirds	-0.0	-0.0	-0.0	-0.1
African World Heritage Fund	-0.0	-0.0	-0.0	-0.1
United Nations Framework Convention on Climate Change and Kyoto Protocol	-0.0	-0.0	-0.0	-0.1
National Association for Clean Air	-0.0	-0.0	-0.0	-0.1
KwaZulu-Natal Nature Conservation Board	-0.0	-0.0	-0.0	-0.1
Forest Sector Charter Council	-0.0	-0.0	-0.1	-0.2
National Regulator for Compulsory Specifications	-0.1	-0.2	-0.4	-0.6
Global Environment Fund	-0.1	-0.3	-0.7	-1.1
Antarctic Treaty	-0.6	-0.6	-0.6	-1.8
Buildings and other fixed structures	3.8	-2.6	-3.5	-2.4
Abidjan Convention	-0.8	-0.8	-0.8	-2.4
Recycling enterprise support programme	-0.4	-0.8	-1.9	-3.0
Convention on the Conservation of Antarctic Marine Living Resources	-1.6	-2.0	-2.4	-6.0
Benguela Current Convention	-2.0	-2.0	-2.1	-6.1
Environmental Assessment Practitioners Association of South Africa	-3.0	-3.1	-3.3	-9.4
Employee social benefits	-4.6	-4.8	-5.1	-14.4
South African National Parks	-2.3	-4.7	-11.1	-18.0
Machinery and equipment	-9.5	-11.0	-11.8	-32.4
Compensation of employees	–	–	-36.1	-36.1
Goods and services	-922.4	-599.6	-679.4	-2 201.4
Land Reform and Rural Development	18.5	-80.0	-231.5	-293.0
National rural youth service corps	46.8	45.6	44.1	136.5
Rates and taxes	1.1	31.5	31.2	63.8
Early retirement and voluntary exit programmes	37.9	–	–	37.9
Land and subsoil assets	20.7	5.0	-2.1	23.6
Registration of deeds trading entity	19.3	–	–	19.3
Municipal rates and taxes	0.9	0.6	0.6	2.1
South African Geomatics Council	-0.0	-0.0	-0.1	-0.1
Regional Centre for Mapping of Resources for Development	-0.0	-0.0	-0.1	-0.2
Employee social benefits	-0.1	-0.1	-0.1	-0.3
South African Council for Planners	-0.0	-0.1	-0.2	-0.4
KwaZulu-Natal Ingonyama Trust Board	-0.1	-0.3	-0.6	-1.0
Bursaries for non-employees	-0.2	-0.3	-0.8	-1.3
Buildings and other fixed structures	-0.4	-0.9	-2.1	-3.3
Office of the Valuer-General	-0.8	-1.7	-4.0	-6.4

Table 1.7 Economic development (continued)

Function ¹ by vote	2026/27	2027/28	2028/29 [#]	MTEF total
R million				
Land Reform and Rural Development				
Machinery and equipment	-2.0	-2.7	-2.2	-6.9
Agricultural land holding account	-5.1	-10.6	-25.2	-40.9
Land reform grants: Land redistribution payments	-24.2	-26.2	-29.8	-80.1
Restitution grants	-13.8	-28.3	-67.3	-109.4
Goods and services	-61.5	-91.6	-131.7	-284.8
	-9.9	-20.5	-62.5	-92.9
Mineral and Petroleum Resources				
South African Diamond and Precious Metals Regulator	5.0	5.4	5.1	15.5
Mining Qualifications Authority	1.5	1.6	1.7	4.8
Machinery and equipment	1.5	1.5	1.3	4.3
Employee social benefits	-0.0	-0.0	-0.0	-0.1
Various institutions: Water management solutions subsidies for marginal mines	-0.0	-0.0	-0.1	-0.1
Buildings and other fixed structures	-0.0	-0.0	-0.1	-0.1
African Petroleum Producers' Organisation	-0.0	-0.0	-0.1	-0.1
Mine Health and Safety Council	-0.0	-0.1	-0.1	-0.2
African Diamond Producers Association	-0.0	-0.1	-0.1	-0.2
Industrial Development Corporation	-0.2	-0.3	-0.8	-1.3
Petroleum Agency South Africa	-0.5	-1.0	-2.4	-3.9
Mintek	-1.7	-3.5	-8.4	-13.6
Compensation of employees	-	-	-13.7	-13.7
Council for Geoscience	-3.5	-7.2	-17.1	-27.7
Goods and services	-12.0	-16.7	-27.6	-56.4
	-118.9	-282.9	-886.9	-1 288.8
National Treasury				
Provincial equitable share: Non-compensation of employees	-	-	-212.8	-212.8
Provincial equitable share: Compensation of employees	-118.9	-282.9	-674.1	-1 076.0
	-125.9	-80.6	-186.2	-29 478.5
Public Works and Infrastructure				
Independent Development Trust	50.0	-	-	50.0
Machinery and equipment	-0.0	-0.0	-0.0	-0.1
Agrément South Africa	-0.4	-0.4	-0.9	-1.7
Commonwealth War Graves Commission	-0.5	-0.4	-1.0	-2.0
Council for the Built Environment	-0.7	-0.6	-1.4	-2.7
Compensation of employees	-	-	-3.7	-3.7
Construction Industry Development Board	-1.1	-0.9	-2.1	-4.0
Industrial Development Corporation	-0.6	-1.2	-2.8	-4.6
Goods and services	-2.0	-4.1	-9.7	-15.8
Expanded public works programme integrated grant for provinces	-7.3	-4.5	-13.3	-25.1
Various institutions: Non-state sector programme	-120.7	-8.0	-19.1	-147.8
Property Management Trading Entity	-34.9	-54.1	-116.9	-205.9
Expanded public works programme integrated grant for municipalities	-7.7	-6.3	-15.1	-29 115.0
	956.0	903.0	763.1	2 622.1
Science and Innovation				
National Research Foundation: Square Kilometre Array (capital contribution to research)	994.9	989.4	974.8	2 959.1
Early retirement and voluntary exit programmes	2.9	-	-	2.9
National Research Foundation: Bilateral cooperation for global science development	-0.0	-0.1	-0.2	-0.4
Various institutions: Biofuels research	-0.1	-0.1	-0.3	-0.4
Various institutions: Global science (African multilateral agreements)	-0.1	-0.1	-0.3	-0.5
Various institutions: Energy grand challenge research	-0.1	-0.2	-0.4	-0.6
Human Sciences Research Council: Develop and monitor science and technology indicators	-0.1	-0.2	-0.4	-0.7
Various institutions: Local systems of innovation for the cold chain technologies project	-0.1	-0.2	-0.4	-0.7
Various institutions: Institutional and programme support research	-0.1	-0.2	-0.5	-0.7
International Centre for Genetic Engineering and Biotechnology	-0.1	-0.2	-0.5	-0.8
Various institutions: ICT	-0.1	-0.2	-0.5	-0.8
Machinery and equipment	-0.1	-0.2	-0.5	-0.9
National Research Foundation: Human resources development for science and engineering (economic competitiveness and support package)	-0.1	-0.2	-0.6	-0.9
Various institutions: Health innovation research	-0.1	-0.2	-0.6	-1.0
Various institutions: Space science research (economic competitiveness and support package)	-0.1	-0.3	-0.7	-1.1
Various institutions: Resource-based industries research and development	-0.2	-0.4	-0.9	-1.4
Various institutions: Advanced manufacturing technology strategy implementation	-0.2	-0.4	-0.9	-1.4

Table 1.7 Economic development (continued)

Function ¹ by vote	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
R million				
Science and Innovation				
Academy of Science of South Africa	-0.2	-0.4	-0.9	-1.4
Various institutions: HIV and AIDS prevention and treatment technologies research	-0.2	-0.4	-0.9	-1.5
Various institutions: Policy development on human and social development dynamics	-0.2	-0.4	-1.0	-1.6
Various institutions: Environmental innovation	-0.2	-0.4	-1.0	-1.6
Various institutions: Astronomy research and development	-0.2	-0.4	-1.0	-1.7
Various institutions: Technology transfer offices (support for research units)	-0.2	-0.5	-1.2	-1.9
Various institutions: Hydrogen strategy research	-0.3	-0.5	-1.3	-2.1
Various institutions: Implementation of the bioeconomy strategy	-0.3	-0.5	-1.3	-2.1
Various institutions: Innovative research and development	-0.3	-0.6	-1.4	-2.2
Various institutions: Global science (international multilateral agreements)	-0.3	-0.6	-1.4	-2.3
National Research Foundation: Research and development in indigenous knowledge systems	-0.3	-0.6	-1.5	-2.4
Council for Scientific and Industrial Research: Mining research and development	-0.3	-0.6	-1.5	-2.5
Various institutions: Local manufacturing capacity research and technical support	-0.4	-0.8	-2.0	-3.3
Various institutions: Hydrogen strategy (capital)	-0.5	-1.1	-2.6	-4.1
Various institutions: Science awareness, research and initiatives to encourage youth participation in science	-0.5	-1.1	-2.7	-4.4
Various institutions: Emerging research areas	-0.7	-1.5	-3.5	-5.7
Compensation of employees	–	–	-5.8	-5.8
South African National Space Agency	-0.9	-1.9	-4.6	-7.4
Various institutions: Strategic science platforms for research and development	-1.3	-2.7	-6.4	-10.4
Goods and services	-1.6	-3.4	-8.1	-13.1
Human Sciences Research Council	-1.7	-3.5	-8.3	-13.5
Council for Scientific and Industrial Research: Cyberinfrastructure research and development	-1.7	-3.5	-8.4	-13.7
Various institutions: Innovation projects research	-2.1	-3.7	-8.9	-14.7
Technology Innovation Agency	-2.4	-5.4	-12.9	-20.8
National Research Foundation: South African research chairs initiative to develop human resources in science	-3.1	-6.4	-15.2	-24.7
Various institutions: Infrastructure projects for research and development	-4.8	-9.9	-23.5	-38.2
National Research Foundation: Human resources development for science and engineering	-5.0	-10.4	-24.8	-40.2
Council for Scientific and Industrial Research	-5.2	-10.9	-25.9	-42.0
National Research Foundation	-5.3	-11.0	-26.2	-42.5
Small Business Development	-13.5	-29.6	-74.6	-117.7
Goods and services	391.6	366.3	379.8	1 137.8
Machinery and equipment	1.4	1.5	1.5	4.4
Early retirement and voluntary exit programmes	0.8	–	–	0.8
Various institutions: Craft customised sector programme	-0.1	-0.1	-0.3	-0.5
Compensation of employees	–	–	-4.0	-4.0
Small Enterprise Development Finance Agency	-50.2	-21.5	-51.3	-123.0
Business Infrastructure Support	-138.6	-146.4	-157.5	-442.4
Various institutions: Asset assist	-218.4	-229.4	-242.8	-690.7
Tourism	-7.2	-22.4	-59.9	-89.5
Goods and services	-16.5	98.6	88.8	170.8
Buildings and other fixed structures	119.8	–	–	119.8
Early retirement and voluntary exit programmes	3.6	–	–	3.6
United Nations World Tourism Organisation	-0.0	-0.0	-0.1	-0.1
Bursaries for non-employees	-0.0	-0.0	-0.1	-0.2
National tourism careers expo	-0.0	-0.1	-0.1	-0.2
Machinery and equipment	-0.0	-0.1	-0.1	-0.2
Compensation of employees	–	–	-6.5	-6.5
Tourism incentive programme	-35.9	-35.3	-36.1	-107.3
South African Tourism	-78.0	-85.5	-105.6	-269.2
Trade, Industry and Competition	1 463.3	-96.6	-247.4	1 119.3
Industrial Development Corporation: Social employment fund	1 510.0	–	–	1 510.0
Compensation of employees	50.0	50.0	32.8	132.8
National Metrology Institute of South Africa: Operations	-0.9	46.8	47.2	93.1
Council for Scientific and Industrial Research: Aerospace industry	9.8	9.6	9.0	28.3
Various institutions: Export market and investment assistance	9.0	7.9	5.1	22.0

Table 1.7 Economic development (continued)

Function ¹ by vote	2026/27	2027/28	2028/29 [#]	MTEF total
R million				
Trade, Industry and Competition				
International Financial Reporting Standards Foundation	0.1	-0.0	-0.1	-0.0
Council for Geoscience	-0.0	-0.0	-0.0	-0.1
Black Business Council	-0.0	-0.0	-0.0	-0.1
United Nations: Treaty on the Prohibition of Nuclear Weapons	-0.0	-0.0	-0.0	-0.1
Protechnik Laboratories: Capital	-0.0	-0.0	-0.1	-0.1
Council for Scientific and Industrial Research	-0.0	-0.0	-0.1	-0.1
Treaty organisations for metrology	-0.0	-0.0	-0.1	-0.1
Software and other intangible assets	-0.0	-0.0	-0.1	-0.1
Protechnik Laboratories: Operations	-0.0	-0.0	-0.1	-0.2
Organisation for the Prohibition of Chemical Weapons	-0.0	-0.1	-0.1	-0.2
Automotive supply chain competitiveness initiative	-0.0	-0.1	-0.2	-0.3
World Intellectual Property Organisation	-0.0	-0.1	-0.2	-0.3
United Nations Industrial Development Organisation	-0.1	-0.1	-0.2	-0.4
National Productivity Institute	-0.1	-0.1	-0.3	-0.4
Council for Scientific and Industrial Research: National Foundry	-0.1	-0.1	-0.3	-0.5
Technology Network				
Various institutions: One-stop shop	-0.1	-0.2	-0.5	-0.8
World Trade Organisation	-0.1	-0.2	-0.5	-0.9
Industrial Development Corporation: Regional industrial development	-0.1	-0.3	-0.6	-1.0
Various institutions: Industrial development zones (other)	-0.1	-0.3	-0.7	-1.2
Machinery and equipment	-0.2	-0.4	-0.6	-1.2
Trade and industrial policy strategies	-0.2	-0.3	-0.8	-1.3
Companies Tribunal	-0.2	-0.4	-0.8	-1.4
National Gambling Board	-0.2	-0.4	-0.9	-1.5
Industrial Development Corporation: Downstream Steel Industry	-0.2	-0.4	-1.0	-1.7
Competitiveness Fund				
Various institutions: Support programme for industrial innovation	-0.2	-0.4	-1.0	-1.7
Competition Tribunal	-0.2	-0.5	-1.1	-1.8
Proudly South African campaign	-0.2	-0.5	-1.2	-2.0
Various institutions: Critical infrastructure programme (industrial parks)	-0.3	-0.5	-1.3	-2.1
Council for Scientific and Industrial Research: National Cleaner	-0.3	-0.6	-1.4	-2.3
Production Centre				
National Consumer Tribunal	-0.3	-0.6	-1.4	-2.3
Industrial Development Corporation: Tirisano Construction Fund Trust	-0.3	-0.6	-1.5	-2.4
National Consumer Commission	-0.4	-0.8	-1.9	-3.0
National Credit Regulator	-0.4	-0.9	-2.2	-3.5
Intsimbi future production technologies initiatives	-0.5	-0.9	-2.2	-3.6
International Trade Administration Commission	-0.6	-1.3	-3.1	-5.1
National Regulator for Compulsory Specifications	-0.8	-1.6	-3.9	-6.4
Various institutions: Critical infrastructure programme (bulk infrastructure)	-0.8	-1.7	-4.1	-6.6
Export Credit Insurance Corporation	-0.9	-1.9	-4.4	-7.2
South African National Accreditation System	-1.2	-2.7	-4.7	-8.6
South African Bureau of Standards	-1.9	-4.0	-9.6	-15.6
Competition Commission	-2.4	-4.9	-11.6	-18.8
Goods and services	-3.3	-6.4	-17.3	-27.0
Various institutions: Special economic zones	-4.9	-10.2	-24.4	-39.5
Various institutions: Services sector development incentives	-5.4	-11.2	-26.6	-43.1
National Metrology Institute of South Africa	-	-48.7	-51.5	-100.2
Various institutions: Manufacturing development incentives	-14.5	-30.1	-71.7	-116.3
Industrial Development Corporation: Sector programmes	-73.0	-76.2	-84.8	-234.0
Transport	-516.4	-171.4	-82.0	2 875.9
South African National Roads Agency: Non-toll network	160.8	382.1	3 014.3	3 557.2
Provincial roads maintenance grant: Disaster relief component	1 511.6	-	-	1 511.6
Development Bank of Southern Africa: Support for Infrastructure Fund operations (Cape Town container terminal)	883.4	91.1	-	974.5
Goods and services	30.0	24.2	10.8	64.9
Transport Economic Regulator	18.2	21.6	23.9	63.7
Machinery and equipment	10.0	8.4	7.3	25.7
Ports Regulator of South Africa	5.0	5.0	5.0	15.0
Early retirement and voluntary exit programmes	5.5	-	-	5.5
Transport Education and Training Authority	-0.0	-0.0	-0.0	-0.1
International Maritime Organisation	-0.0	-0.0	-0.1	-0.1
National Sea Rescue Institute	-0.0	-0.1	-0.1	-0.2
International Civil Aviation Organisation	-0.0	-0.1	-0.2	-0.3
African Civil Aviation Commission	-0.0	-0.1	-0.2	-0.3

Table 1.7 Economic development (continued)

Function ⁱ by vote	2026/27	2027/28	2028/29 ⁱⁱ	MTEF total
R million				
Transport				
Southern African Development Community Aviation Safety Organisation	-0.0	-0.1	-0.2	-0.3
Road Traffic Infringement Agency: Operations	-0.1	-0.1	-0.3	-0.4
Direct charge: International Oil Pollution Compensation Funds	-0.1	-0.2	-0.4	-0.6
Bursaries for non-employees	-0.1	-0.2	-0.4	-0.6
South African National Roads Agency: Single ticketing for public transport	-0.2	-0.3	-0.8	-1.3
Road Traffic Infringement Agency: Aarto rollout	-0.8	-1.8	-4.2	-6.8
Compensation of employees	–	–	-8.5	-8.5
Road Traffic Management Corporation	-1.1	-2.3	-5.5	-8.9
South African National Roads Agency: Gauteng freeway improvement project	-4.1	-8.5	-20.1	-32.7
South African National Roads Agency: Moloto Road upgrade	-5.4	-11.3	-26.8	-43.6
South African National Roads Agency: N2 Wild Coast project	-7.3	-15.1	-36.1	-58.5
South African Civil Aviation Authority: Operations	-94.4	-99.2	-104.9	-298.5
South African National Roads Agency	-43.2	-89.3	-212.7	-345.2
Provincial roads maintenance grant: Refurbishment component	-263.1	-58.0	-138.2	-459.2
Provincial roads maintenance grant: Roads maintenance component	-572.8	-126.3	-300.8	-999.9
Transnet: Budget facility for infrastructure (Cape Town container terminal phase 2B)	-888.0	-92.0	-96.1	-1 076.1
Debt takeovers	-1 260.0	-199.0	-2 186.7	-3 645.7
Water and Sanitation	-3 766.8	-2 817.4	3 948.3	-2 635.8
Development Bank of Southern Africa: Infrastructure Fund (operations, maintenance and management plan; phase 2D and 2F raw water pipeline; and water treatment works and reservoirs, among others)	580.0	700.0	–	1 280.0
Development Bank of Southern Africa: Infrastructure Fund (Mkhomazi water project – raw water component)	–	–	962.0	962.0
Vaal-Orange Catchment Management Agency	49.2	51.3	53.2	153.7
Limpopo-Olifants Catchment Management Agency	36.4	37.8	39.1	113.3
Software and other intangible assets	27.3	27.7	21.1	76.2
Early retirement and voluntary exit programmes	42.5	–	–	42.5
Mzimvubu-Tsitsikamma Catchment Management Agency	9.0	9.2	9.3	27.5
Pongola-Umzimkulu Catchment Management Agency	9.0	9.2	9.3	27.5
Inkomati-Usuthu Catchment Management Agency: Installation of bulk water meters	24.6	-0.9	-2.0	21.7
Water Trading Entity: Early retirement and voluntary exit programmes	16.6	–	–	16.6
Buildings and other fixed structures	3.4	-0.3	-0.7	2.4
Employee social benefits	0.8	0.5	0.2	1.5
Limpopo Watercourse Commission	-0.0	-0.0	-0.0	-0.1
Orange-Senqu River Commission	-0.0	-0.0	-0.1	-0.1
Incomati and Maputo Watercourse Commission	-0.0	-0.0	-0.1	-0.1
Energy and Water Sector Education and Training Authority	-0.0	-0.1	-0.2	-0.3
Bursaries for non-employees	-0.2	-0.3	-0.8	-1.3
Breede-Olifants Catchment Management Agency	-0.4	-0.8	-1.8	-2.9
Komati Basin Water Authority	-28.8	-30.0	-31.8	-90.6
Machinery and equipment	-35.3	-32.5	-28.8	-96.6
Goods and services	-16.7	-37.2	-62.2	-116.1
Compensation of employees	-66.8	-69.8	-99.0	-235.6
Water Trading Entity	-4 417.5	-3 481.2	3 081.6	-4 817.1
Net change to function baseline	-2 103.4	-2 934.9	2 225.0	-2 813.3

i. The estimate of the provincial equitable share that is allocated to this function is included. This amount is determined by provincial budgetary and legislative processes and is subject to change.

ii. Modifications made to the 2028/29 function indicative baseline throughout the 2026 Budget process are shown. The first estimates for 2028/29 are shown in italics. The fiscal framework shown in the Budget Review depicts the budget baseline as it stands at the end of the process.

iii. This table shows only the allocation of revenue from the National Revenue Fund for the function group. This differs from the presentation of the consolidated function group baseline shown in the Budget Review, which includes revenue generated through other sources.

Contingencies

A net amount of R78.7 billion over the next 3 years is provisionally allocated but not appropriated and will be confirmed for spending once certain requirements have been met. The details of these provisional allocations will be finalised either during the 2026 Adjustments Budget or the 2027 Budget and thereafter allocated to specific votes.

An additional R5 billion in 2026/27, R10.6 billion in 2027/28 and R17 billion in 2028/29 is set aside as a contingency reserve and not allocated in the budget for specific items. This is to accommodate changes in the economic environment and meet unforeseeable spending pressures.

Table 1.8 Contingencies

R million	2026/27	2027/28	2028/29	Total
Provisional allocations not appropriated	1 322	38 207	39 199	78 728
Contingency reserve	5 008	10 603	16 957	32 568
Total	6 330	48 810	56 157	111 297

Overview of expenditure for the MTEF period

The table below shows medium-term expenditure projections in 3 classification categories: consolidated government expenditure, main budget non-interest expenditure and the expenditure ceiling⁵.

Table 1.9 Expenditure for the MTEF period

R million	2026/27	2027/28	2028/29	Total	Average real growth (%)
Consolidated government expenditure	2 669 679	2 768 130	2 893 424	8 331 233	0.6%
<i>of which</i>					
Debt-service costs	432 449	451 450	469 321	1 353 220	
Contingency reserve	5 008	10 603	16 957	32 568	
Main budget non-interest expenditure	1 950 804	2 023 915	2 111 748	6 086 467	0.2%
<i>of which</i>					
National government	951 716	939 934	987 864	2 879 514	
Provincial government	810 481	845 863	872 437	2 528 781	
Local government	182 278	189 307	195 291	566 876	
Provisional allocations not appropriated	1 322	38 207	39 199	78 728	
Contingency reserve	5 008	10 603	16 957	32 568	
Expenditure ceiling	1 921 647	1 994 494	2 080 550	5 996 691	0.3%
<i>of which</i>					
National government	922 559	910 514	956 665	2 789 738	
Provincial government	810 481	845 863	872 437	2 528 781	
Local government	182 278	189 307	195 291	566 876	
Provisional allocations not appropriated	1 322	38 207	39 199	78 728	
Contingency reserve	5 008	10 603	16 957	32 568	

The details of the allocations of main budget expenditure to votes are discussed in the individual chapters, with summaries provided in the following tables.

⁵ The expenditure ceiling is the maximum allowable level of expenditure to which government has committed itself. It excludes payments directly financed by dedicated revenue flows, as well as payments not subject to policy oversight.

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Table 1. Main budget framework: 2022/23 to 2028/29

R million	Audited outcome			Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Revenue (National Revenue Fund)							
Tax revenue (gross)	1 686 697.4	1 740 870.0	1 855 270.1	2 006 947.4	2 126 961.6	2 248 628.4	2 376 152.9
Departmental and other receipts, and repayments	56 200.7	62 948.1	44 393.7	44 836.2	33 449.2	29 871.8	30 681.6
Less: Southern African Customs Union payments ¹	43 683.4	79 811.0	89 874.1	73 552.1	78 407.7	87 664.9	86 233.9
Total revenue	1 699 214.7	1 724 007.1	1 809 789.7	1 978 231.5	2 082 003.1	2 190 835.4	2 320 600.6
<i>Percentage of GDP</i>	<i>25.1%</i>	<i>24.2%</i>	<i>24.5%</i>	<i>25.5%</i>	<i>25.4%</i>	<i>25.4%</i>	<i>25.6%</i>
Expenditure							
Debt-service costs	308 459.1	356 109.9	385 843.7	420 609.6	432 448.7	451 449.8	469 321.2
<i>Percentage of GDP</i>	<i>4.6%</i>	<i>5.0%</i>	<i>5.2%</i>	<i>5.4%</i>	<i>5.3%</i>	<i>5.2%</i>	<i>5.2%</i>
Current payments ²	267 047.0	271 895.3	287 404.9	306 210.2	314 005.1	327 011.0	337 262.4
Transfers and subsidies	1 349 440.0	1 398 531.4	1 446 402.1	1 563 782.0	1 609 006.5	1 628 976.6	1 697 263.2
Payments for capital assets ²	16 429.5	17 246.0	16 603.1	19 986.0	15 674.3	15 041.9	15 468.7
Payments for financial assets	67 781.1	3 132.0	8 391.6	16 553.5	5 787.9	4 075.3	5 597.3
Provisional allocations not appropriated	–	–	–	–	1 322.2	38 206.8	39 199.5
Total	2 009 156.8	2 046 914.7	2 144 645.3	2 327 141.2	2 378 244.7	2 464 761.4	2 564 112.3
Contingency reserve	–	–	–	–	5 008.0	10 602.9	16 957.2
Total expenditure	2 009 156.8	2 046 914.7	2 144 645.3	2 327 141.2	2 383 252.8	2 475 364.3	2 581 069.5
<i>Percentage of GDP</i>	<i>29.7%</i>	<i>28.8%</i>	<i>29.0%</i>	<i>30.0%</i>	<i>29.1%</i>	<i>28.7%</i>	<i>28.4%</i>
Main budget balance³	-309 942.1	-322 907.6	-334 855.7	-348 909.7	-301 249.7	-284 528.9	-260 468.9
<i>Percentage of GDP</i>	<i>-4.6%</i>	<i>-4.5%</i>	<i>-4.5%</i>	<i>-4.5%</i>	<i>-3.7%</i>	<i>-3.3%</i>	<i>-2.9%</i>
GDP	6 768 189.0	7 114 369.0	7 398 860.0	7 756 745.8	8 188 089.8	8 615 135.9	9 077 256.4

1. Payments in terms of Southern African Customs Union agreements.

2. Excludes conditional grants to provinces and local government. These are included in transfers and subsidies.

3. A positive number reflects a surplus and a negative number reflects a deficit.

Table 2. Expenditure by national vote: 2022/23 to 2028/29

R million	Audited Outcome			Adjusted appropriation ¹	
	2022/23	2023/24	2024/25	2025/26	
1	The Presidency	542.7	662.0	643.1	754.8
2	Parliament	2 367.3	3 208.8	2 771.0	5 545.9
3	Cooperative Governance	110 709.1	116 800.1	124 324.6	132 624.1
4	Government Communication and Information System	723.9	738.4	744.0	829.3
5	Home Affairs	10 398.0	12 379.3	11 831.9	15 156.1
6	International Relations and Cooperation	6 707.6	7 268.3	7 011.1	7 309.1
7	National School of Government	220.1	218.2	216.0	228.7
8	National Treasury	30 761.4	27 457.0	25 304.7	34 840.3
9	Planning, Monitoring and Evaluation	474.2	475.7	459.2	514.1
10	Electricity and Energy	29 772.1	7 486.7	5 981.1	6 675.5
11	Public Service and Administration	515.7	507.6	509.8	565.6
12	Public Service Commission	278.9	299.3	288.5	317.8
13	Public Works and Infrastructure	7 910.2	8 304.0	7 570.4	7 647.7
14	Statistics South Africa	3 797.6	2 723.9	2 617.6	2 855.3
15	Traditional Affairs	174.5	186.8	181.3	195.5
16	Basic Education	29 426.7	29 961.2	32 544.5	38 258.3
17	Higher Education	109 274.7	107 713.2	112 633.8	116 441.7
18	Health	62 896.0	58 312.1	61 881.8	65 925.1
19	Social Development	241 721.9	259 300.3	275 628.0	295 225.1
20	Women, Youth and Persons with Disabilities	983.3	791.6	1 011.0	1 361.7
21	Civilian Secretariat for the Police Service	152.6	150.2	155.4	172.6
22	Correctional Services	26 429.2	27 185.2	28 436.1	29 223.2
23	Defence	58 006.9	55 861.9	57 994.1	59 072.2
24	Independent Police Investigative Directorate	359.0	364.1	370.4	428.6
25	Justice and Constitutional Development	20 356.5	20 845.7	21 618.3	22 945.2
26	Military Veterans	615.6	585.9	757.8	878.5
27	Office of the Chief Justice	1 294.9	1 339.4	1 512.6	1 620.1
28	Police	102 499.9	105 475.6	113 623.5	120 889.9
29	Agriculture	8 038.9	7 028.3	7 881.9	7 946.4
30	Communications and Digital Technologies	5 221.3	3 279.7	2 915.2	4 439.4
31	Employment and Labour	3 897.1	3 996.0	3 802.4	4 285.2
32	Forestry, Fisheries and the Environment	8 849.3	9 495.2	8 639.6	9 144.0
33	Human Settlements	32 857.5	31 226.9	32 849.6	34 915.3
34	Mineral and Petroleum Resources	2 304.3	2 512.2	2 942.8	2 860.6
35	Science, Technology and Innovation	9 120.9	10 472.1	9 072.7	9 397.7
36	Small Business Development	2 793.4	2 723.6	2 668.9	2 918.1
37	Sport, Arts and Culture	6 236.7	6 065.4	6 072.7	6 309.9
38	Tourism	2 473.7	2 372.3	2 252.1	2 434.9
39	Trade, Industry and Competition	10 539.8	10 440.6	9 287.0	11 128.6
40	Transport	103 009.6	78 014.8	84 957.0	106 942.8
41	Water and Sanitation	17 693.4	21 331.6	23 815.8	23 382.7
42	Land Reform and Rural Development	9 066.9	9 686.1	8 163.2	10 468.1
Total appropriation by vote		1 081 473.2	1 055 447.2	1 103 942.6	1 205 075.8
Plus:					
Direct charges against the National Revenue Fund					
	President and deputy president salaries (The Presidency)	5.9	12.4	6.9	6.8
	Members remuneration (Parliament)	538.2	542.9	692.4	553.1
	Debt-service costs (National Treasury)	308 459.1	356 109.9	385 843.7	420 609.6
	Provincial equitable share (National Treasury)	570 868.2	585 085.9	600 475.6	649 339.1
	General fuel levy sharing with metropolitan municipalities (National Treasury)	15 334.8	15 433.5	16 126.6	16 849.1
	National Revenue Fund payments (National Treasury)	263.3	1 093.1	2 147.4	6 252.8
	Auditor-General of South Africa (National Treasury)	148.6	123.1	128.6	134.3
	Guarantees, indemnities and securities: Land and Agricultural Development Bank of South Africa (National Treasury)	889.1	499.9	–	–
	Public-sector-related pension, post-retirement medical and other benefits in terms of statutory and collective agreement obligations (National Treasury)	6 709.2	6 597.2	7 299.8	8 049.1
	Guarantees, indemnities and securities: Payment to the South African Reserve Bank (National Treasury)	–	–	–	118.6
	Guarantees, indemnities and securities: Denel (Defence)	204.7	–	–	–
	Skills levy and sector education and training authorities (Higher Education)	20 808.9	22 424.5	24 137.4	25 978.6
	Magistrates' salaries (Justice and Constitutional Development)	2 297.4	2 318.9	2 512.8	2 630.3
	Judges' salaries (Office of the Chief Justice)	1 154.6	1 218.8	1 323.9	1 332.8
	International Oil Pollution Compensation Funds (Transport)	1.5	7.6	7.8	13.7
Total direct charges against the National Revenue Fund		927 683.6	991 467.5	1 040 702.7	1 131 867.9
Provisional allocations not appropriated		–	–	–	–
Total		2 009 156.8	2 046 914.7	2 144 645.3	2 336 943.7
Contingency reserve		–	–	–	–
National government projected underspending		–	–	–	-7 491.2
Local government repayment to the National Revenue Fund		–	–	–	-2 311.3
Total		2 009 156.8	2 046 914.7	2 144 645.3	2 327 141.2

1. The 2025/26 adjusted appropriation includes allocations made in the 2026 Special Appropriation (2025/26 financial year) Bill tabled with this publication.

Table 2. Expenditure by national vote: 2022/23 to 2028/29

Revised estimate	Medium-term expenditure estimates			R million
	2025/26	2026/27	2027/28	
751.4	808.3	871.6	895.9	1 The Presidency
5 545.9	2 801.9	2 993.4	3 086.4	2 Parliament
130 312.9	135 009.9	141 530.2	145 928.8	3 Cooperative Governance
829.3	803.2	837.0	863.0	4 Government Communication and Information System
14 456.1	13 766.4	12 879.8	13 291.5	5 Home Affairs
7 299.1	7 227.1	7 475.6	7 707.9	6 International Relations and Cooperation
227.5	240.2	248.2	255.9	7 National School of Government
34 738.2	37 952.2	39 908.4	43 495.6	8 National Treasury
514.1	533.0	550.6	567.7	9 Planning, Monitoring and Evaluation
6 487.8	6 061.2	7 074.2	6 871.6	10 Electricity and Energy
542.9	596.7	616.1	635.3	11 Public Service and Administration
316.3	353.8	367.7	379.7	12 Public Service Commission
7 647.7	7 835.5	8 233.5	8 489.9	13 Public Works and Infrastructure
2 855.3	2 983.5	3 094.2	3 201.6	14 Statistics South Africa
195.5	342.8	265.5	274.4	15 Traditional Affairs
37 808.3	38 225.9	41 108.5	42 548.6	16 Basic Education
116 220.7	121 571.3	127 118.6	131 069.3	17 Higher Education
65 900.1	66 910.2	69 793.8	72 009.3	18 Health
290 189.1	302 405.0	277 272.9	286 620.6	19 Social Development
1 356.5	2 243.1	928.9	958.6	20 Women, Youth and Persons with Disabilities
172.6	181.4	189.4	195.3	21 Civilian Secretariat for the Police Service
29 223.2	30 939.6	31 854.0	32 844.0	22 Correctional Services
59 072.2	57 605.7	59 878.2	61 754.4	23 Defence
428.6	447.1	465.4	479.9	24 Independent Police Investigative Directorate
22 945.2	23 571.8	24 425.6	25 181.3	25 Justice and Constitutional Development
878.5	912.8	947.6	977.0	26 Military Veterans
1 599.5	2 006.6	2 128.9	2 200.4	27 Office of the Chief Justice
120 889.9	127 072.5	131 680.9	135 773.5	28 Police
7 946.4	7 841.9	8 150.6	8 405.2	29 Agriculture
4 439.4	2 549.0	2 649.2	2 731.5	30 Communications and Digital Technologies
4 226.8	4 578.2	4 138.9	4 267.5	31 Employment and Labour
9 144.0	9 127.4	9 851.2	10 157.4	32 Forestry, Fisheries and the Environment
34 795.3	26 972.2	27 180.4	27 212.1	33 Human Settlements
2 828.0	2 856.9	2 976.2	3 068.7	34 Mineral and Petroleum Resources
9 397.7	10 439.6	10 815.4	11 120.5	35 Science, Technology and Innovation
2 918.1	3 036.5	3 158.3	3 256.4	36 Small Business Development
6 307.9	6 617.3	6 460.9	6 663.5	37 Sport, Arts and Culture
2 434.9	2 540.6	2 640.6	2 722.7	38 Tourism
11 128.6	11 698.5	10 601.5	10 930.9	39 Trade, Industry and Competition
106 942.8	102 108.9	99 016.4	112 286.0	40 Transport
22 891.0	21 957.1	21 295.1	27 869.3	41 Water and Sanitation
10 468.1	10 355.2	10 715.1	11 048.1	42 Land Reform and Rural Development
1 195 273.4	1 214 088.0	1 214 388.4	1 270 297.1	Total appropriation by vote
				Plus:
6.8	8.5	8.9	9.2	Direct charges against the National Revenue Fund
553.1	542.7	567.4	585.0	President and deputy president salaries (The Presidency)
420 609.6	432 448.7	451 449.8	469 321.2	Members remuneration (Parliament)
649 339.1	670 322.7	698 625.7	720 409.3	Debt-service costs (National Treasury)
16 849.1	17 530.0	18 229.6	18 796.2	Provincial equitable share (National Treasury)
6 252.8	1 485.0	–	–	General fuel levy sharing with metropolitan municipalities (National Treasury)
134.3	139.8	145.3	149.9	National Revenue Fund payments (National Treasury)
–	–	–	–	Auditor-General of South Africa (National Treasury)
8 049.1	8 541.5	9 388.7	9 680.5	Guarantees, indemnities and securities: Land and Agricultural Development Bank of South Africa (National Treasury)
118.6	–	–	–	Public-sector-related pension, post-retirement medical and other benefits in terms of statutory and collective agreement obligations (National Treasury)
–	–	–	–	Guarantees, indemnities and securities: Payment to the South African Reserve Bank (National Treasury)
25 978.6	27 657.3	29 405.7	31 182.9	Guarantees, indemnities and securities: Denel (Defence)
2 630.3	2 751.2	2 875.4	2 964.7	Skills levy and sector education and training authorities (Higher Education)
1 332.8	1 392.9	1 455.0	1 501.6	Magistrates' salaries (Justice and Constitutional Development)
13.7	14.3	14.8	15.3	Judges' salaries (Office of the Chief Justice)
1 131 867.9	1 162 834.5	1 212 166.2	1 254 615.7	International Oil Pollution Compensation Funds (Transport)
–	1 322.2	38 206.8	39 199.5	Total direct charges against the National Revenue Fund
2 327 141.2	2 378 244.7	2 464 761.4	2 564 112.3	Provisional allocations not appropriated
–	5 008.0	10 602.9	16 957.2	Total
–	–	–	–	Contingency reserve
–	–	–	–	National government projected underspending
–	–	–	–	Local government repayment to the National Revenue Fund
2 327 141.2	2 383 252.8	2 475 364.3	2 581 069.5	Total

Table 3. Expenditure by economic classification: 2022/23 to 2028/29

R million	Audited outcome			Adjusted appropriation ¹
	2022/23	2023/24	2024/25	2025/26
Current payments				
Compensation of employees	188 543.3	194 812.0	206 270.5	217 628.7
Salaries and wages	157 081.9	162 064.3	170 137.5	179 346.8
Social contributions	31 461.3	32 747.7	36 133.0	38 281.9
Goods and services	78 231.3	76 787.3	80 802.9	89 887.3
Administrative fees	663.9	594.8	535.0	504.0
Advertising	405.9	347.5	368.2	620.9
Minor assets	414.2	362.0	184.1	662.5
Audit costs: External	712.4	660.8	664.3	760.1
Bursaries: Employees	107.1	106.6	121.9	141.4
Catering: Departmental activities	226.6	226.5	208.3	322.6
Communication	1 459.3	1 345.6	1 391.6	1 522.3
Computer services	6 716.9	8 591.4	8 320.6	12 329.7
Consultants: Business and advisory services	4 223.1	3 076.0	3 788.8	4 484.2
Infrastructure and planning services	144.5	255.8	267.6	485.9
Laboratory services	139.0	104.4	99.1	128.8
Legal services	1 046.9	1 323.1	1 346.2	1 217.1
Science and technological services	62.9	39.1	140.6	78.3
Contractors	7 242.6	7 022.9	6 856.3	7 636.3
Agency and support/outourced services	5 910.2	5 396.9	5 422.1	7 005.4
Entertainment	13.3	14.6	8.2	32.8
Fleet services (including government motor transport)	5 936.6	5 989.4	6 186.5	6 520.9
Inventory: Clothing material and accessories	645.5	449.2	663.6	662.4
Inventory: Farming supplies	1 068.9	680.9	1 076.8	640.7
Inventory: Food and food supplies	2 596.5	2 783.0	3 144.9	2 790.8
Inventory: Fuel, oil and gas	816.3	820.1	735.4	1 006.2
Inventory: Learner and teacher support material	1 088.9	1 264.8	1 427.7	1 604.0
Inventory: Materials and supplies	267.0	210.3	262.1	288.1
Inventory: Medical supplies	104.4	94.5	89.1	263.4
Inventory: Medicine	1 806.4	313.2	256.7	541.3
Inventory: Other supplies	403.7	412.5	880.5	1 391.8
Consumable supplies	1 461.0	1 360.6	1 252.1	1 439.7
Consumables: Stationery, printing and office supplies	1 466.1	1 609.5	1 502.0	2 176.0
Operating leases	11 738.3	11 197.5	12 807.3	12 030.6
Rental and hiring	148.5	88.6	381.8	71.1
Property payments	8 223.7	8 688.8	9 432.2	10 056.9
Transport provided: Departmental activity	208.1	203.7	375.9	240.8
Travel and subsistence	7 563.0	7 804.0	7 372.9	6 577.7
Training and development	889.1	631.8	582.3	857.7
Operating payments	1 802.6	2 175.7	2 172.7	1 858.3
Venues and facilities	508.1	541.3	477.7	936.6
Interest and rent on land	308 731.6	356 405.8	386 175.1	420 919.6
Interest (including interest on unitary payments)	308 687.2	356 356.1	386 113.1	420 875.2
Rent on land	44.4	49.8	62.0	44.3
Total current payments	575 506.1	628 005.2	673 248.6	728 435.6
Transfers and subsidies to:				
Provinces and municipalities	845 213.8	864 285.1	898 624.4	969 635.1
Provinces	694 203.7	706 333.3	730 708.1	788 862.9
Provincial revenue funds	694 132.3	706 258.1	730 634.6	788 778.0
Provincial agencies and funds	71.5	75.2	73.5	84.9
Municipalities	151 010.0	157 951.8	167 916.2	180 772.2
Municipal bank accounts	151 010.0	157 950.6	167 916.2	180 770.9
Municipal agencies and funds	0.0	1.3	-	1.3
Departmental agencies and accounts	156 399.1	168 672.8	169 317.3	178 471.1
Social security funds	20.1	8.7	17.0	15.1
Departmental agencies (non-business entities)	156 379.1	168 664.1	169 300.3	178 455.9
Higher education institutions	52 122.6	49 722.1	52 650.2	53 230.1
Foreign governments and international organisations	3 253.1	2 973.5	3 456.4	3 781.4
Public corporations and private enterprises	41 870.7	42 623.5	37 919.7	60 228.9
Public corporations	36 237.2	37 508.7	33 206.4	55 056.6
Subsidies on products or production	12 471.3	12 649.1	11 724.7	11 904.9
Other transfers to public corporations	23 765.9	24 859.6	21 481.7	43 151.7
Private enterprises	5 633.5	5 114.8	4 713.3	5 172.2
Subsidies on products or production	4 168.9	4 002.7	3 705.9	3 665.8
Other transfers to private enterprises	1 464.6	1 112.2	1 007.4	1 506.5
Non-profit institutions	3 319.3	3 523.0	3 261.1	3 231.2
Households	247 261.4	266 731.5	281 173.0	302 631.4
Social benefits	242 446.6	261 122.2	276 833.1	296 547.3
Other transfers to households	4 814.8	5 609.3	4 339.9	6 084.1
Total transfers and subsidies	1 349 440.0	1 398 531.4	1 446 402.1	1 571 209.2
Payments for capital assets				
Buildings and other fixed structures	9 126.4	11 476.5	10 242.6	15 593.3
Buildings	5 722.1	6 893.2	5 752.9	10 312.1
Other fixed structures	3 404.3	4 583.3	4 489.6	5 281.2
Machinery and equipment	5 209.3	4 841.7	4 914.8	4 353.1
Transport equipment	2 582.5	2 049.1	2 217.0	2 025.8
Other machinery and equipment	2 626.8	2 792.6	2 697.8	2 327.3
Heritage assets	57.8	64.2	120.2	66.6
Specialised military assets	-	5.3	2.7	20.6
Biological assets	7.6	12.7	2.7	6.8
Land and subsoil assets	1 302.8	410.1	725.3	402.6
Software and other intangible assets	725.5	435.4	594.8	302.5
Total payments for capital assets	16 429.5	17 246.0	16 603.1	20 745.5
Payments for financial assets	67 781.1	3 132.0	8 391.6	16 553.5
Provisional allocations not appropriated	-	-	-	-
Total	2 009 156.8	2 046 914.7	2 144 645.3	2 336 943.7
Contingency reserve	-	-	-	-
National government projected underspending	-	-	-	-7 491.2
Local government repayment to the National Revenue Fund	-	-	-	-2 311.3
Total	2 009 156.8	2 046 914.7	2 144 645.3	2 327 141.2

1. The 2025/26 adjusted appropriation includes allocations made in the 2026 Special Appropriation (2025/26 financial year) Bill tabled with this publication.

Table 3. Expenditure by economic classification: 2022/23 to 2028/29

Revised estimate	Medium-term expenditure estimates			R million
	2025/26	2026/27	2027/28	
217 175.9	229 134.0	239 589.5	246 214.6	
178 958.7	188 651.0	197 318.5	202 868.3	Current payments
38 217.2	40 483.1	42 271.0	43 346.3	Compensation of employees
88 724.3	84 518.0	87 047.5	90 671.4	Salaries and wages
510.0	683.1	612.0	626.1	Social contributions
619.0	485.8	512.4	522.7	Goods and services
672.3	720.4	715.1	741.4	Administrative fees
762.3	807.2	837.1	854.6	Advertising
139.0	209.6	225.5	233.8	Minor assets
320.6	300.3	308.3	326.4	Audit costs: External
1 524.5	1 511.0	1 564.8	1 622.0	Bursaries: Employees
11 694.3	9 733.0	10 136.2	10 721.4	Catering: Departmental activities
4 371.4	5 203.8	4 657.3	4 768.1	Communication
461.7	919.0	892.0	900.7	Computer services
128.8	147.7	165.4	173.5	Consultants: Business and advisory services
1 236.3	1 196.2	1 206.7	1 245.2	Infrastructure and planning services
78.3	73.1	56.3	61.3	Laboratory services
7 621.2	6 384.1	6 847.9	6 878.1	Legal services
7 012.1	5 540.9	5 261.3	5 435.8	Science and technological services
32.7	27.3	30.2	31.3	Contractors
6 520.0	6 572.1	6 950.2	7 291.3	Agency and support/outourced services
662.4	753.6	693.1	689.6	Entertainment
640.7	716.0	757.4	785.8	Fleet services (including government motor transport)
2 590.8	2 732.0	3 282.9	3 467.7	Inventory: Clothing material and accessories
1 006.2	893.1	918.3	913.3	Inventory: Farming supplies
1 604.0	1 382.0	1 438.3	1 483.1	Inventory: Food and food supplies
288.1	313.2	335.2	342.8	Inventory: Fuel, oil and gas
263.4	162.0	165.2	217.2	Inventory: Learner and teacher support material
541.3	538.3	596.0	672.4	Inventory: Materials and supplies
1 393.8	1 574.9	1 618.6	1 680.4	Inventory: Medical supplies
1 426.2	1 428.8	1 526.3	1 593.2	Inventory: Medicine
2 085.1	1 007.0	1 056.1	1 094.2	Inventory: Other supplies
11 914.1	12 434.6	12 898.2	13 355.1	Consumable supplies
70.2	58.0	58.7	62.0	Consumables: Stationery, printing and office supplies
9 996.2	10 221.7	10 651.8	11 513.4	Operating leases
241.0	198.3	204.7	211.3	Rental and hiring
6 603.2	6 203.0	6 221.3	6 395.0	Property payments
856.2	1 085.9	1 251.8	1 293.3	Transport provided: Departmental activity
1 891.3	1 761.9	1 844.6	1 906.1	Travel and subsistence
945.7	539.2	550.5	561.7	Training and development
20 919.6	432 801.8	451 823.7	469 697.6	Operating payments
420 875.2	432 733.8	451 756.2	469 630.4	Venues and facilities
44.3	68.0	67.5	67.2	Interest and rent on land
				Interest (including interest on unitary payments)
				Rent on land
726 819.8	746 453.9	778 460.7	806 583.6	Total current payments
967 323.8	992 984.1	1 035 462.6	1 068 030.5	Transfers and subsidies to:
788 862.9	810 569.6	845 958.4	872 535.7	Provinces and municipalities
788 778.0	810 480.6	845 863.4	872 437.0	Provinces
84.9	89.0	95.0	98.8	Provincial revenue funds
178 460.9	182 414.5	189 504.2	195 494.7	Provincial agencies and funds
178 459.6	182 413.3	189 503.0	195 493.5	Municipalities
1.3	1.2	1.3	1.2	Municipal bank accounts
178 471.1	189 279.2	192 980.0	208 607.3	Municipal agencies and funds
15.1	16.9	17.6	18.2	Departmental agencies and accounts
178 455.9	189 262.3	192 962.4	208 589.2	Social security funds
53 230.1	55 634.8	58 478.7	60 296.1	Departmental agencies (non-business entities)
3 709.3	3 397.9	3 587.8	3 700.6	Higher education institutions
60 221.1	53 654.8	50 078.3	58 244.9	Foreign governments and international organisations
55 051.1	48 406.4	44 616.1	52 608.6	Public corporations and private enterprises
11 904.9	14 207.8	14 395.3	14 962.9	Public corporations
43 146.2	34 198.6	30 220.8	37 645.7	Subsidies on products or production
5 170.0	5 248.4	5 462.2	5 636.3	Other transfers to public corporations
3 663.5	3 841.4	3 994.7	4 118.9	Private enterprises
1 506.5	1 406.9	1 467.5	1 517.4	Subsidies on products or production
3 231.2	3 264.9	3 379.1	3 441.2	Other transfers to private enterprises
297 595.4	310 790.8	285 010.1	294 942.6	Non-profit institutions
291 510.5	305 035.7	279 341.9	289 109.7	Households
6 084.9	5 755.1	5 668.3	5 832.9	Social benefits
				Other transfers to households
1 563 782.0	1 609 006.5	1 628 976.6	1 697 263.2	Total transfers and subsidies
14 931.2	10 417.4	9 675.4	9 953.2	Payments for capital assets
9 859.6	5 127.5	4 860.6	4 989.0	Buildings and other fixed structures
5 071.6	5 289.9	4 814.8	4 964.1	Buildings
4 253.6	4 325.2	4 411.3	4 554.1	Other fixed structures
2 015.8	2 182.0	2 199.4	2 281.0	Machinery and equipment
2 237.9	2 143.1	2 212.0	2 273.1	Transport equipment
66.6	51.6	45.2	31.4	Other machinery and equipment
20.6	22.8	22.8	23.7	Heritage assets
6.8	11.9	8.2	8.5	Specialised military assets
402.6	521.1	554.1	571.7	Biological assets
304.6	324.3	324.9	326.1	Land and subsoil assets
				Software and other intangible assets
19 986.0	15 674.3	15 041.9	15 468.7	Total payments for capital assets
16 553.5	5 787.9	4 075.3	5 597.3	Payments for financial assets
–	1 322.2	38 206.8	39 199.5	Provisional allocations not appropriated
2 327 141.2	2 378 244.7	2 464 761.4	2 564 112.3	Total
–	5 008.0	10 602.9	16 957.2	Contingency reserve
–	–	–	–	National government projected underspending
–	–	–	–	Local government repayment to the National Revenue Fund
2 327 141.2	2 383 252.8	2 475 364.3	2 581 069.5	Total

Table 4. Amounts to be appropriated from the National Revenue Fund and direct charges for 2026/27

R million	Voted and direct charges	Current payments	Transfers and subsidies	Payments for capital assets	Payments for financial assets	Voted and direct charges	Increase/Decrease ¹	
	2025/26	2026/27						
1	The Presidency	747.2	796.8	0.6	19.4	–	816.8	69.6
2	Parliament ²	3 586.9	2 689.1	624.6	31.0	–	3 344.6	-242.3
3	Cooperative Governance	131 129.2	4 081.9	130 365.7	562.3	–	135 009.9	3 880.7
4	Government Communication and Information System	820.3	535.1	262.5	5.7	–	803.2	-17.0
5	Home Affairs	11 060.0	7 004.4	6 568.2	193.8	–	13 766.4	2 706.4
6	International Relations and Cooperation	7 090.2	6 068.7	948.0	210.5	–	7 227.1	137.0
7	National School of Government	228.7	116.5	119.1	4.5	–	240.2	11.5
8	National Treasury	1 114 368.6	435 931.4	730 053.4	26.5	2 408.6	1 168 419.9	54 051.3
9	Planning, Monitoring and Evaluation	509.1	524.5	5.6	2.8	–	533.0	23.9
10	Electricity and Energy	6 669.3	905.7	5 150.6	4.9	–	6 061.2	-608.1
11	Public Service and Administration	564.7	524.2	64.5	7.9	–	596.7	32.0
12	Public Service Commission	302.0	351.4	2.3	0.1	–	353.8	51.8
13	Public Works and Infrastructure	7 623.0	1 389.7	6 434.5	11.4	–	7 835.5	212.5
14	Statistics South Africa	2 771.3	2 593.4	24.6	365.5	–	2 983.5	212.2
15	Traditional Affairs	195.5	290.5	50.4	1.9	–	342.8	147.3
16	Basic Education	35 489.2	3 353.5	34 436.5	436.0	–	38 225.9	2 736.7
17	Higher Education	142 447.7	14 095.5	134 883.7	249.4	–	149 228.6	6 781.0
18	Health	64 807.2	2 432.1	62 702.7	1 775.4	–	66 910.2	2 103.0
19	Social Development	294 055.6	987.5	301 401.9	15.6	–	302 405.0	8 349.4
20	Women, Youth and Persons with Disabilities	1 361.7	276.8	1 958.4	7.9	–	2 243.1	881.5
21	Civilian Secretariat for the Police Service	172.2	177.9	0.8	2.6	–	181.4	9.1
22	Correctional Services	29 222.0	29 218.5	1 238.6	482.5	–	30 939.6	1 717.7
23	Defence	57 183.7	51 088.2	5 733.4	784.1	–	57 605.7	422.0
24	Independent Police Investigative Directorate	428.6	436.6	1.3	9.2	–	447.1	18.6
25	Justice and Constitutional Development	25 367.8	21 857.6	3 836.3	629.0	–	26 323.0	955.2
26	Military Veterans	878.5	551.3	345.9	15.5	–	912.8	34.2
27	Office of the Chief Justice	2 752.9	3 093.0	110.0	196.5	–	3 399.5	646.6
28	Police	120 889.9	121 662.6	2 231.9	3 178.0	–	127 072.5	6 182.6
29	Agriculture	7 609.7	3 240.5	4 457.0	144.3	–	7 841.9	232.2
30	Communications and Digital Technologies	2 545.6	792.3	1 749.9	6.8	–	2 549.0	3.4
31	Employment and Labour	4 153.1	2 385.9	2 065.0	127.3	–	4 578.2	425.0
32	Forestry, Fisheries and the Environment	9 080.7	6 511.2	2 492.8	123.4	–	9 127.4	46.7
33	Human Settlements	34 042.8	1 229.5	25 388.9	353.8	–	26 972.2	-7 070.6
34	Mineral and Petroleum Resources	2 859.6	1 626.5	1 212.9	17.4	–	2 856.9	-2.7
35	Science, Technology and Innovation	9 063.7	722.0	9 695.8	21.8	–	10 439.6	1 375.9
36	Small Business Development	2 918.1	874.3	2 154.4	7.8	–	3 036.5	118.4
37	Sport, Arts and Culture	6 309.9	1 225.1	5 289.5	102.7	–	6 617.3	307.3
38	Tourism	2 434.9	969.4	1 446.1	125.1	–	2 540.6	105.7
39	Trade, Industry and Competition	11 071.7	2 090.0	9 588.9	19.6	–	11 698.5	626.8
40	Transport	95 705.8	2 059.1	96 667.0	17.8	3 379.3	102 123.1	6 417.4
41	Water and Sanitation	26 678.7	4 159.4	12 991.7	4 805.9	–	21 957.1	-4 721.7
42	Land Reform and Rural Development	9 820.6	5 534.0	4 250.5	570.7	–	10 355.2	534.6
Total	2 287 018.0	746 453.9	1 609 006.5	15 674.3	5 787.9	2 376 922.6	89 904.6	

1. A positive number reflects an increase and a negative number reflects a decrease.

2. As this is only the executive's proposal for Parliament's budget, the economic classification disaggregation of the vote is not appropriated in the 2026 Appropriation Bill.

Table 5a. Conditional grants to provinces: 2022/23 to 2028/29¹

R million	Audited outcome			Adjusted appropriation	Revised estimate	Medium-term expenditure estimates			
	2022/23	2023/24	2024/25	2025/26		2026/27	2027/28	2028/29	
3	Cooperative Governance	–	–	149.3	151.3	151.3	157.4	163.7	168.7
13	Public Works and Infrastructure	857.9	799.5	617.3	627.2	627.2	648.7	681.2	703.1
16	Basic Education	23 124.4	23 598.5	26 362.2	31 317.4	31 317.4	32 718.8	35 879.5	37 157.1
18	Health	56 251.5	52 743.4	56 357.9	58 609.4	58 609.4	60 350.5	63 047.6	65 053.4
29	Agriculture	2 294.4	2 166.0	2 556.6	2 793.6	2 793.6	2 396.5	2 619.4	2 702.1
33	Human Settlements	18 802.9	17 080.7	16 906.4	16 918.8	16 918.8	15 183.1	15 789.0	16 280.9
37	Sport, Arts and Culture	2 176.1	2 063.8	2 230.4	2 276.2	2 276.2	2 371.2	2 468.7	2 547.3
40	Transport	19 755.9	22 720.0	24 978.9	26 744.9	26 744.9	26 331.6	26 588.6	27 414.9
Total	123 263.2	121 171.8	130 159.0	139 438.9	139 438.9	140 157.8	147 237.6	152 027.7	

1. Details are provided in the 2026 Division of Revenue Bill.

Table 5b. Conditional grants to municipalities: 2022/23 to 2028/29¹

R million	Audited outcome			Adjusted appropriation	Revised estimate	Medium-term expenditure estimates			
	2022/23	2023/24	2024/25	2025/26		2026/27	2027/28	2028/29	
3	Cooperative Governance	21 762.8	19 721.8	20 003.2	21 191.9	21 191.9	19 294.4	21 891.3	22 571.7
8	National Treasury	2 379.6	2 384.6	2 424.0	4 395.9	4 395.9	10 245.6	11 065.3	13 562.7
10	Electricity and Energy	2 342.9	2 256.1	1 982.1	1 943.3	1 943.3	1 902.3	1 978.2	2 039.7
13	Public Works and Infrastructure	778.4	749.0	560.1	567.3	567.3	585.6	613.8	632.8
33	Human Settlements	11 677.8	11 655.4	13 220.3	13 967.4	13 967.4	8 496.4	7 970.5	7 404.0
40	Transport	6 127.9	6 309.5	6 200.2	7 670.1	7 670.1	5 842.6	4 646.2	3 887.4
41	Water and Sanitation	6 356.7	6 878.5	7 665.1	7 975.5	7 975.5	8 290.8	8 428.9	8 355.1
Total	51 426.0	49 954.8	52 055.0	57 711.5	57 711.5	54 657.6	56 594.3	58 453.3	

1. Details are provided in the 2026 Division of Revenue Bill.

Table 6. Training expenditure per vote: 2022/23 to 2028/29

R million	Audited outcome			Adjusted appropriation	Medium-term expenditure estimates			
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	
1	The Presidency	1.7	2.8	0.9	2.9	3.0	3.1	3.3
2	Parliament	10.9	35.2	6.7	28.5	19.2	20.8	21.4
3	Cooperative Governance	1.0	1.6	1.7	4.5	4.7	4.9	5.1
4	Government Communication and Information System	0.9	0.9	3.0	1.3	3.2	3.6	4.1
5	Home Affairs	4.8	27.2	28.8	43.4	2.4	2.4	2.6
6	International Relations and Cooperation	3.4	2.7	3.6	3.0	3.5	4.0	4.0
7	National School of Government	0.5	0.6	0.9	0.7	0.8	0.8	0.8
8	National Treasury	2.4	4.7	9.8	7.0	7.5	7.8	8.4
9	Planning, Monitoring and Evaluation	2.4	1.3	0.7	1.8	1.6	1.9	1.9
10	Electricity and Energy	0.6	1.2	1.0	1.7	1.8	1.7	1.7
11	Public Service and Administration	3.7	2.8	1.5	4.5	3.7	3.9	4.2
12	Public Service Commission	1.2	0.2	0.1	1.4	1.6	1.7	1.7
13	Public Works and Infrastructure	2.5	2.8	3.2	4.7	4.3	4.5	4.7
14	Statistics South Africa	5.4	3.6	0.9	7.0	6.9	7.3	7.6
15	Traditional Affairs	0.4	0.4	0.0	1.1	1.0	1.1	1.1
16	Basic Education	1.8	1.7	1.8	2.1	2.2	2.3	2.3
17	Higher Education	3.3	3.0	3.5	3.9	4.1	4.2	4.3
18	Health	4.0	5.8	5.7	7.4	7.8	8.1	8.3
19	Social Development	3.5	5.9	3.1	9.3	9.8	10.1	10.4
20	Women, Youth and Persons with Disabilities	1.0	0.5	0.8	0.8	0.7	0.8	0.8
21	Civilian Secretariat for the Police Service	0.2	1.6	1.5	1.0	1.0	1.1	1.1
22	Correctional Services	162.2	142.3	130.4	252.6	264.2	266.4	269.0
23	Defence	204.7	125.4	162.7	233.7	164.7	150.1	160.5
24	Independent Police Investigative Directorate	1.0	1.1	1.4	1.8	1.9	2.2	2.2
25	Justice and Constitutional Development	12.9	16.4	12.8	33.4	37.0	38.6	40.3
26	Military Veterans	0.1	0.9	1.8	0.6	0.7	0.7	0.8
27	Office of the Chief Justice	3.6	4.3	9.5	9.8	10.4	10.8	11.0
28	Police	2 826.1	2 911.3	2 591.7	2 410.2	2 430.6	2 510.9	2 601.6
29	Agriculture	17.0	10.5	93.1	42.6	29.6	26.3	27.3
30	Communications and Digital Technologies	0.7	1.1	0.7	3.3	3.5	3.6	3.7
31	Employment and Labour	5.7	5.2	5.1	16.4	17.3	18.0	18.5
32	Forestry, Fisheries and the Environment	2.8	6.2	52.3	19.1	28.7	29.7	106.5
33	Human Settlements	1.0	1.4	1.3	6.3	6.6	6.9	7.2
34	Mineral and Petroleum Resources	1.8	4.7	3.1	17.1	2.2	2.3	2.4
35	Science, Technology and Innovation	2.6	2.5	2.0	10.8	11.1	11.5	11.7
36	Small Business Development	1.4	2.4	2.1	0.9	0.9	0.9	1.0
37	Sport, Arts and Culture	1.1	1.8	2.2	10.8	5.1	5.4	5.6
38	Tourism	2.9	4.4	3.9	5.5	4.6	5.8	6.2
39	Trade, Industry and Competition	1.0	2.5	2.1	1.5	2.5	2.8	2.9
40	Transport	5.1	3.7	6.1	9.5	10.1	11.5	12.0
41	Water and Sanitation	149.3	8.3	11.5	25.5	30.8	32.4	33.0
42	Land Reform and Rural Development	58.9	136.1	0.1	60.0	60.6	62.2	117.9
Total		3 517.6	3 498.9	3 175.3	3 309.1	3 214.0	3 294.7	3 541.0

Table 7a. Infrastructure expenditure per vote: 2022/23 to 2028/29¹

R million	Audited outcome			Adjusted appropriation	Medium-term expenditure estimates			
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	
2	Parliament	68.0	1 000.0	500.0	896.8	–	–	–
3	Cooperative Governance	17 928.1	17 514.2	18 315.6	19 623.3	20 747.3	21 685.6	22 131.0
4	Government Communication and Information System	0.0	0.0	0.1	–	–	–	–
5	Home Affairs	56.0	325.3	63.7	110.8	162.9	105.5	116.8
6	International Relations and Cooperation	32.1	27.9	31.7	114.5	207.0	232.0	238.4
8	National Treasury	1 293.1	1 346.0	1 290.6	1 116.0	1 795.6	1 792.7	1 904.8
9	Planning, Monitoring and Evaluation	0.0	0.0	0.0	–	–	–	–
10	Electricity and Energy	5 707.8	5 550.4	3 942.5	3 971.5	3 495.0	4 450.7	4 478.1
13	Public Works and Infrastructure	589.7	646.1	693.2	508.3	529.2	552.3	577.1
16	Basic Education	14 922.9	14 426.7	15 838.1	17 695.1	17 400.6	17 370.9	17 910.8
17	Higher Education	4 661.0	1 183.8	3 410.0	1 983.8	2 011.8	2 971.1	3 063.4
18	Health	8 255.0	9 004.5	8 867.4	10 333.9	9 457.0	9 866.5	10 047.9
19	Social Development	–	4.3	1.8	–	–	–	–
21	Civilian Secretariat for the Police Service	1.1	–	–	–	–	–	–
22	Correctional Services	370.9	396.8	485.6	387.2	403.6	420.6	473.1
23	Defence	749.1	510.9	118.9	394.4	382.9	383.4	389.3
25	Justice and Constitutional Development	476.0	454.3	411.9	507.6	463.4	479.8	494.0
27	Office of the Chief Justice	0.0	0.1	–	–	–	–	–
28	Police	443.5	663.4	668.7	670.2	695.4	772.3	807.0
29	Agriculture	40.8	–	–	146.7	151.4	238.1	70.5
31	Employment and Labour	39.7	19.7	10.9	68.9	77.9	81.1	83.6
32	Forestry, Fisheries and the Environment	49.2	13.7	15.2	22.4	22.0	21.8	22.2
33	Human Settlements	30 792.8	29 554.4	308.4	32 843.9	25 350.6	24 991.4	24 955.1
34	Mineral and Petroleum Resources	0.9	0.0	–	2.5	2.6	2.7	2.7
35	Science, Technology and Innovation	1 390.8	2 041.3	1 725.0	1 347.3	2 334.1	2 465.9	2 528.6
37	Sport, Arts and Culture	286.3	190.6	181.5	272.7	190.3	318.0	309.8
38	Tourism	139.9	115.0	61.8	104.7	119.8	–	–
39	Trade, Industry and Competition	614.6	1 025.5	236.5	1 129.3	1 162.9	1 209.3	1 252.0
40	Transport	41 697.6	45 933.1	44 043.0	44 759.6	51 457.9	51 146.1	52 561.6
41	Water and Sanitation	13 644.8	17 503.9	15 062.8	22 116.0	17 015.4	16 224.3	21 677.2
42	Land Reform and Rural Development	438.1	402.1	265.0	230.7	238.8	452.1	473.0
Total		144 689.7	149 853.8	116 549.9	161 358.1	155 875.5	158 234.1	166 568.2

Table 7b. Nature of infrastructure investment: 2022/23 to 2028/29¹

R million	Audited outcome			Adjusted appropriation	Medium-term expenditure estimates		
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
New infrastructure assets	5 611.1	5 884.8	5 194.1	6 775.9	4 935.1	4 932.2	5 265.3
Existing infrastructure assets	3 566.0	5 955.6	5 303.9	7 250.6	5 371.7	5 387.7	5 158.0
Upgrading and additions	2 258.0	2 968.4	2 708.0	3 294.8	3 263.4	3 263.1	3 279.1
Rehabilitation, renovations and refurbishment	1 000.0	2 337.4	2 091.5	3 352.7	1 796.2	1 821.5	1 605.1
Maintenance and repair	308.0	649.9	504.3	603.2	312.1	303.0	273.9
Infrastructure transfers	135 512.6	138 013.4	106 052.0	147 331.5	145 568.7	147 914.3	156 144.9
Current	610.1	651.8	693.2	537.7	529.2	552.3	1 163.2
Capital	134 902.5	137 361.6	105 358.8	146 793.8	145 039.5	147 362.1	154 981.7
Total Infrastructure	144 689.7	149 853.8	116 549.9	161 358.1	155 875.5	158 234.1	166 568.2
Current infrastructure ²	918.1	1 301.7	1 197.5	1 141.0	841.3	855.3	1 437.0
Capital infrastructure ³	143 771.6	148 552.1	115 352.4	160 217.1	155 034.2	157 378.9	165 131.1

- Amounts include mega infrastructure projects and programmes for which the total cost is at least R1 billion over the project life cycle; large projects and programmes for which the total cost is at least R250 million but less than R1 billion over the project life cycle; and small projects and programmes for which the total cost is less than R250 million over the project life cycle. Amounts also include infrastructure transfers to other spheres, agencies and entities, and maintenance and repair projects.
- Current infrastructure refers to the maintenance and repairs of existing infrastructure assets and is aimed at maintaining the capacity and effectiveness of an asset at the designed level.
- Capital infrastructure refers to the construction, replacement, upgrading, rehabilitation, renovation and refurbishment of infrastructure resulting in a new asset, or an increase in the capacity, effectiveness and value of an existing asset.

Table 8. Personnel expenditure per vote: 2022/23 to 2028/29

R million	Audited outcome			Adjusted appropriation	Revised estimate	Medium-term expenditure estimates			Average personnel expenditure growth rate (%)
	2022/23	2023/24	2024/25	2025/26		2026/27	2027/28	2028/29	2022/23 - 2028/29
1 The Presidency	342.0	388.7	403.7	456.2	452.8	520.4	591.8	607.4	10.0%
2 Parliament	1 534.5	1 508.0	1 699.6	1 804.5	1 804.5	1 917.0	2 076.2	2 140.7	5.7%
3 Cooperative Governance	346.4	355.5	372.7	451.5	451.5	472.4	493.9	509.2	6.6%
4 Government Communication and Information System	286.5	281.0	287.4	311.1	311.1	324.5	339.2	349.7	3.4%
5 Home Affairs	3 903.6	3 525.0	3 792.4	4 232.6	4 232.6	4 397.4	4 596.6	4 739.4	3.3%
6 International Relations and Cooperation	3 057.5	3 316.6	3 270.0	3 235.9	3 235.9	3 384.8	3 537.9	3 647.9	3.0%
7 National School of Government	54.6	58.4	64.0	66.5	65.3	69.5	72.7	74.9	5.4%
8 National Treasury	850.4	905.6	970.6	1 074.3	1 050.9	1 147.8	1 200.2	1 237.5	6.5%
9 Planning, Monitoring and Evaluation	321.1	326.3	325.5	347.8	347.8	388.8	406.4	419.0	4.5%
10 Electricity and Energy	265.3	277.5	280.4	358.6	315.5	387.7	404.9	417.5	7.8%
11 Public Service and Administration	277.2	281.9	284.1	307.8	292.2	322.0	336.5	347.0	3.8%
12 Public Service Commission	206.7	227.7	219.4	243.8	242.3	275.0	287.4	296.9	6.2%
13 Public Works and Infrastructure	514.2	524.6	546.3	644.4	644.4	683.1	713.3	735.4	6.1%
14 Statistics South Africa	1 702.8	1 738.1	1 666.0	1 822.9	1 822.9	1 910.1	1 996.5	2 058.5	3.2%
15 Traditional Affairs	86.2	90.9	92.8	106.3	106.3	144.1	150.6	155.7	10.4%
16 Basic Education	549.9	583.7	608.7	679.7	679.7	699.6	731.3	754.0	5.4%
17 Higher Education	10 251.8	11 002.8	11 481.7	12 524.1	12 334.6	13 309.8	13 912.5	14 344.9	5.8%
18 Health	761.0	614.9	639.3	744.3	719.3	779.4	815.3	840.6	1.7%
19 Social Development	512.9	521.8	527.8	575.1	575.1	614.7	649.4	669.6	4.5%
20 Women, Youth and Persons with Disabilities	117.2	126.4	125.9	143.0	137.8	145.9	152.5	157.2	5.0%
21 Civilian Secretariat for the Police Service	107.7	113.1	115.7	130.0	130.0	141.8	148.5	153.1	6.0%
22 Correctional Services	18 238.0	18 961.5	19 426.2	20 518.8	20 518.8	21 636.1	23 018.3	23 200.1	4.1%
23 Defence	34 660.6	35 307.1	37 654.7	36 703.1	36 703.1	37 744.7	39 357.4	40 580.6	2.7%
24 Independent Police Investigative Directorate	224.4	239.0	249.2	293.6	293.6	309.0	321.4	331.3	6.7%
25 Justice and Constitutional Development	12 983.3	13 664.3	14 361.6	15 343.3	15 343.3	16 431.5	17 174.7	17 708.5	5.3%
26 Military Veterans	124.8	118.6	120.4	133.5	133.5	158.5	167.7	172.9	5.6%
27 Office of the Chief Justice	1 869.8	2 011.6	2 149.9	2 248.6	2 228.0	2 395.2	2 535.5	2 632.5	5.9%
28 Police	80 864.1	83 795.1	90 640.4	96 862.5	96 862.5	102 281.5	106 562.8	109 572.3	5.2%
29 Agriculture	1 420.8	1 399.1	1 419.6	1 605.9	1 605.9	1 664.7	1 740.7	1 794.8	4.0%
30 Communications and Digital Technologies	265.0	270.7	273.2	287.9	287.9	347.1	362.8	374.0	5.9%
31 Employment and Labour	1 351.6	1 395.4	1 344.2	1 556.4	1 504.7	1 671.9	1 715.8	1 769.1	4.6%
32 Forestry, Fisheries and the Environment	2 060.7	2 133.1	2 163.6	2 385.3	2 385.3	2 501.5	2 614.8	2 696.0	4.6%
33 Human Settlements	370.8	389.8	383.4	456.3	444.3	477.2	498.8	514.3	5.6%
34 Mineral and Petroleum Resources	819.4	855.9	893.3	905.6	905.6	947.5	990.8	1 021.6	3.7%
35 Science, Technology and Innovation	340.5	367.3	374.3	386.7	386.7	404.4	422.7	435.9	4.2%
36 Small Business Development	144.4	181.5	218.4	263.5	263.5	277.1	289.6	298.6	12.9%
37 Sport, Arts and Culture	353.4	375.7	397.1	434.4	434.4	454.6	479.1	489.7	5.6%
38 Tourism	353.3	364.4	377.2	432.9	432.9	451.8	472.2	486.9	5.5%
39 Trade, Industry and Competition	1 046.4	1 042.2	1 004.2	1 118.3	1 118.3	1 240.6	1 294.4	1 333.1	4.1%
40 Transport	535.8	566.4	599.5	640.9	640.9	664.6	694.6	716.2	5.0%
41 Water and Sanitation	1 812.9	1 832.6	1 890.3	2 047.6	1 989.1	2 195.1	2 294.4	2 365.7	4.5%
42 Land Reform and Rural Development	2 653.8	2 772.5	2 556.1	2 743.4	2 743.4	2 843.9	2 971.6	3 064.0	2.4%
Total	188 543.3	194 812.0	206 270.5	217 628.7	217 175.9	229 134.0	239 589.5	246 214.6	4.5%

Table 9. Personnel numbers and unit cost per vote: 2024/25 to 2028/29

	Number of posts estimated for 31 March 2026		Number and cost of personnel posts filled/ planned for on funded establishment										Average person- nel growth rate (%)	Average unit cost growth rate (%)	
	Number of funded posts	Number of posts addi- tional to the establi- shment	Actual		Revised estimate		Medium-term expenditure estimate								2025/26 - 2028/29
			2024/25		2025/26		2026/27		2027/28		2028/29				
			Number	Unit cost	Number	Unit cost	Number	Unit cost	Number	Unit cost	Number	Unit cost			
1	The Presidency	633	42	508	795	534	849	569	915	608	973	594	1 022	3.7%	6.4%
2	Parliament	1 623	–	1 623	1 047	1 900	950	2 085	919	2 233	930	2 296	932	6.5%	-0.6%
3	Cooperative Governance	447	9	447	834	515	876	512	923	504	979	487	1 046	-1.9%	6.1%
4	Government Communication and Information System	500	3	426	674	422	737	416	781	421	805	414	845	-0.6%	4.7%
5	Home Affairs	7 275	11	7 286	521	11 644	363	11 933	369	12 434	370	12 576	377	2.6%	1.2%
6	International Relations and Cooperation	2 964	13	3 116	1 049	3 587	902	3 361	1 007	3 244	1 091	3 431	1 063	-1.5%	5.6%
7	National School of Government	80	915	80	800	82	798	95	735	94	775	93	808	4.3%	0.4%
8	National Treasury	1 154	108	1 116	870	1 156	909	1 197	959	1 187	1 012	1 162	1 065	0.2%	5.4%
9	Planning, Monitoring and Evaluation	334	3	409	796	398	874	425	915	420	968	405	1 035	0.6%	5.8%
10	Electricity and Energy	342	7	359	782	341	925	391	980	387	1 034	376	1 096	3.3%	5.8%
11	Public Service and Administration	420	16	420	677	403	725	418	770	415	811	408	852	0.4%	5.5%
12	Public Service Commission	257	8	272	808	272	891	273	1 008	271	1 059	269	1 105	-0.4%	7.4%
13	Public Works and Infrastructure	762	23	676	808	729	884	737	927	733	973	715	1 029	-0.6%	5.2%
14	Statistics South Africa	3 301	–	2 581	645	2 527	721	2 435	784	2 341	853	2 305	893	-3.0%	7.4%
15	Traditional Affairs	115	–	116	800	127	837	176	819	174	866	170	917	10.2%	3.1%
16	Basic Education	819	28	752	809	789	861	770	908	766	955	753	1 001	-1.5%	5.1%
17	Higher Education	27 844	437	31 001	370	30 193	409	30 545	436	30 538	456	30 457	471	0.3%	4.9%
18	Health	982	36	841	760	894	805	950	820	947	861	933	901	1.5%	3.8%
19	Social Development	663	37	731	722	738	779	747	823	749	867	737	909	0.0%	5.3%
20	Women, Youth and Persons with Disabilities	142	9	137	919	141	979	157	930	159	960	155	1 011	3.4%	1.1%
21	Civilian Secretariat for the Police Service	201	–	167	693	173	753	179	793	179	830	177	863	1.0%	4.6%
22	Correctional Services	39 639	2 020	39 248	495	37 396	549	37 356	579	37 601	612	36 006	644	-1.3%	5.5%
23	Defence	70 924	–	68 408	550	70 872	518	74 004	510	74 951	525	74 932	542	1.9%	1.5%
24	Independent Police Investigative Directorate	476	44	387	644	438	671	440	702	433	742	408	811	-2.3%	6.5%
25	Justice and Constitutional Development	23 998	662	24 152	595	24 415	628	25 018	657	24 753	694	24 065	736	-0.5%	5.4%
26	Military Veterans	169	48	152	790	199	671	286	555	287	585	271	639	10.8%	-1.6%
27	Office of the Chief Justice	2 726	70	2 591	830	2 470	902	2 616	916	2 669	950	2 653	992	2.4%	3.2%
28	Police	188 018	–	187 681	483	188 018	515	188 018	544	188 018	567	188 018	583	4.2%	–
29	Agriculture	2 338	172	2 200	645	2 329	690	2 288	728	2 265	769	2 213	811	-1.7%	5.6%
30	Communications and Digital Technologies	346	3	302	905	307	938	346	1 003	342	1 060	338	1 106	3.3%	5.7%
31	Employment and Labour	2 842	215	3 308	406	3 694	407	3 935	425	3 819	449	3 640	486	-0.5%	6.1%
32	Forestry, Fisheries and the Environment	4 318	398	3 942	549	3 947	604	3 940	635	3 917	668	3 840	702	-0.9%	5.1%
33	Human Settlements	528	–	564	680	564	788	577	828	574	870	564	912	0.0%	5.0%
34	Mineral and Petroleum Resources	1 154	11	1 265	706	1 150	788	1 148	825	1 142	868	1 124	909	-0.8%	4.9%
35	Science, Technology and Innovation	500	–	382	980	377	1 026	376	1 076	374	1 130	362	1 205	-1.4%	5.5%
36	Small Business Development	418	99	310	705	328	804	339	817	330	878	315	949	-1.4%	5.7%
37	Sport, Arts and Culture	673	98	603	658	602	718	629	723	627	757	616	795	0.8%	3.5%
38	Tourism	514	–	448	842	488	888	484	933	479	985	469	1 038	-1.3%	5.3%
39	Trade, Industry and Competition	1 399	33	1 097	916	1 101	1 016	1 177	1 054	1 178	1 099	1 175	1 135	2.2%	3.8%
40	Transport	781	46	802	747	773	829	764	870	711	977	692	1 035	-3.6%	7.7%
41	Water and Sanitation	4 875	572	3 001	630	2 578	772	2 680	819	2 643	868	2 580	917	0.0%	5.9%
42	Land Reform and Rural Development	3 748	32	3 558	718	3 786	725	3 748	759	3 723	798	3 641	842	-1.3%	5.1%
Total		401 242	6 228	397 464	30 653	403 394	32 273	408 536	33 478	409 639	35 275	406 834	37 028	0.3%	4.7%

Table 10. Departmental receipts per vote: 2022/23 to 2028/29¹

R million	Audited outcome			Adjusted estimate	Revised estimate	Medium-term receipts estimates			
	2022/23	2023/24	2024/25	2025/26		2026/27	2027/28	2028/29	
1	The Presidency	0.7	0.6	0.4	0.6	0.6	0.4	0.4	0.4
2	Parliament	12.0	73.0	110.0	113.0	114.0	46.4	26.0	29.0
3	Cooperative Governance	9.4	7.4	5.2	3.4	3.4	3.6	3.7	3.8
4	Government Communication and Information System	1.3	6.5	13.6	3.5	3.5	0.7	0.7	0.7
5	Home Affairs	1 029.1	1 253.7	1 415.8	2 523.1	2 523.1	2 120.5	2 227.6	2 339.9
6	International Relations and Cooperation	186.2	70.5	191.6	72.0	72.0	82.0	83.8	86.4
7	National School of Government	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4
8	National Treasury	14 039.2	31 721.4	18 960.3	10 721.9	18 254.8	4 449.3	5 286.4	5 499.6
9	Planning, Monitoring and Evaluation	4.0	4.1	1.9	0.3	0.4	0.4	0.5	0.5
10	Electricity and Energy	0.5	0.3	0.3	0.3	0.3	0.3	0.3	0.3
11	Public Service and Administration	0.3	0.5	1.2	0.6	0.6	0.9	0.9	1.0
12	Public Service Commission	0.4	0.4	0.3	0.1	0.2	0.4	0.4	0.4
13	Public Works and Infrastructure	33.3	32.2	17.2	7.6	7.6	1.7	1.7	1.8
14	Statistics South Africa	2.7	1.8	2.2	1.4	1.4	1.1	1.1	1.1
15	Traditional Affairs	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1
16	Basic Education	12.1	12.0	11.9	15.4	15.4	6.3	6.6	6.6
17	Higher Education	47.1	16.7	876.2	18.4	18.4	19.3	20.3	20.9
18	Health	1 165.7	139.2	660.6	249.4	249.3	13.5	13.9	14.1
19	Social Development	332.1	59.4	42.0	32.1	32.1	35.4	37.2	39.1
20	Women, Youth and Persons with Disabilities	0.4	0.5	0.6	0.2	0.2	0.1	0.1	0.1
21	Civilian Secretariat for the Police Service	0.2	0.0	0.2	0.1	0.1	0.1	0.1	0.1
22	Correctional Services	148.1	232.7	216.5	234.0	234.0	245.9	252.0	262.6
23	Defence	1 263.5	1 266.0	2 028.1	1 345.7	1 345.7	1 373.0	1 400.4	1 428.4
24	Independent Police Investigative Directorate	0.3	2.0	3.6	0.4	0.4	1.2	0.4	0.4
25	Justice and Constitutional Development	503.0	498.2	556.2	521.5	521.5	575.8	601.6	611.3
26	Military Veterans	0.4	3.1	2.2	0.7	0.7	0.8	0.8	1.0
27	Office of the Chief Justice	3.9	2.7	2.3	4.4	4.4	4.5	4.6	4.6
28	Police	762.0	750.4	806.0	701.8	701.8	596.4	612.5	629.8
29	Agriculture	294.6	273.0	354.9	332.7	332.7	342.1	354.4	367.1
30	Communications and Digital Technologies	6.0	16.7	3.2	543.6	543.6	2.6	2.6	2.6
31	Employment and Labour	19.0	21.7	33.0	31.0	31.0	33.6	35.3	37.3
32	Forestry, Fisheries and the Environment	86.9	70.6	81.0	33.6	30.6	83.8	84.0	84.0
33	Human Settlements	1.8	1.9	1.7	0.6	0.5	0.4	0.5	0.5
34	Mineral and Petroleum Resources	36.2	48.7	53.6	59.0	44.8	43.2	44.9	46.8
35	Science, Technology and Innovation	0.7	6.4	5.4	0.9	0.9	0.8	0.9	0.9
36	Small Business Development	0.1	2.4	503.8	0.3	0.3	0.1	0.1	0.1
37	Sport, Arts and Culture	1.0	68.4	7.4	8.5	8.5	8.7	8.8	8.9
38	Tourism	66.3	66.6	92.9	32.9	32.9	3.0	3.0	3.0
39	Trade, Industry and Competition	151.9	218.3	222.2	220.2	220.3	222.1	223.1	224.2
40	Transport	204.3	3.2	831.3	3.9	427.8	3.3	3.6	4.0
41	Water and Sanitation	26.7	3.9	39.9	4.4	4.5	6.7	7.3	7.5
42	Land Reform and Rural Development	69.5	82.4	83.7	33.5	40.4	42.1	43.6	45.2
	Total departmental receipts as per vote	20 523.3	37 040.1	28 240.3	17 877.2	25 825.0	10 372.8	11 396.6	11 816.6
	Less: Parliament (retained departmental receipts)	12.0	73.0	110.0	113.0	114.0	46.4	26.0	29.0
	Plus: Sale of non-core assets	–	2 000.0	–	–	–	4 000.0	–	–
	Plus: Public entity conduit receipts ²	10 351.8	8 001.6	5 654.2	7 778.7	7 319.8	6 977.7	5 739.6	5 367.1
	<i>Independent Communications Authority of South Africa</i>	10 179.5	7 763.7	1 848.5	2 228.3	1 764.1	2 253.1	2 331.9	2 413.5
	<i>Competition Commission</i>	172.3	237.9	–	74.4	79.6	85.4	93.9	102.4
	<i>South African National Roads Agency</i>	–	–	3 805.7	5 476.1	5 476.1	4 639.3	3 313.8	2 851.1
	Plus: Mineral royalties, mining leases and ownership	25 337.6	15 979.5	10 609.1	7 382.7	11 805.5	12 145.1	12 761.5	13 526.9
	Total departmental and other receipts as per Budget	56 200.7	62 948.1	44 393.7	32 925.6	44 836.2	33 449.2	29 871.8	30 681.6
	Review								

1. Includes the departmental receipts of all departments within a vote.

2. There are receipts for which a department serves as a conduit to deposit funds into the National Revenue Fund. As such, they are included as other receipts for consolidation purposes. These receipts are, however, excluded from both departmental and entity financial statements.