

National School of Government

Budget summary

R million	2026/27			Total	2027/28	2028/29
	Current payments	Transfers and subsidies	Payments for capital assets		Total	Total
MTEF allocation						
Administration	116.5	1.9	4.5	122.9	126.3	130.2
Public Sector Organisational and Staff Development	–	117.2	–	117.2	121.9	125.7
Total expenditure estimates	116.5	119.1	4.5	240.2	248.2	255.9

Executive authority: Minister for Public Service and Administration
 Accounting officer: Principal of the National School of Government
 Website: www.thensg.gov.za

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

Vote purpose

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

Mandate

The National School of Government is mandated to provide training or effect its provision in terms of the Public Service Amendment Act (2007). The school responds to its mandate by creating relevant training and development programmes for South African public service officials at all levels. Through education and training, the school promotes the progressive realisation of the values and principles governing public administration and enhances the quality of human resource capacity in public service institutions. The school uses its trading account, established in terms of the Public Finance Management Act (1999), as a delivery vehicle for its core outputs.

Selected performance indicators

Table 7.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of service delivery improvement plan implemented per year	Administration	An ethical, capable and professional public service	– ¹	– ¹	– ¹	100%	100%	100%	100%
Percentage of material audit findings resolved by the end of each financial year	Administration		100% (1)	0% ²	0% ²	100%	100%	100%	100%
Number of ICT projects enabling National School of Government operations per year	Administration		8	7	6	6	6	6	6

1. No historical data available.

2. No material audit findings for these years.

Expenditure overview

In an effort to drive digital transformation to strengthen state capacity, over the medium term, the school will continue to focus on implementing its service delivery improvement plan, and building state capacity through digital transformation. These interventions are expected to improve operational efficiency and enhance service delivery outcomes. Expenditure is expected to increase at an average annual rate of 3.8 per cent, from R228.7 million in 2025/26 to R255.9 million in 2028/29. Transfers to the school's training trading account constitutes 49 per cent (R364.8 million) of the budget over the medium term, with the remainder allocated to the *Administration* programme.

Implementing the service delivery improvement plan

In an effort to improve the quality, efficiency and responsiveness of the services and products it offers, over the medium term, the school plans to develop, seek approval and implement a service delivery improvement plan that is in line with the batho pele (“people first”) principles. Key aspects of the plan include strengthening service standards, improving priority services, mapping and re-engineering core business processes, and building the requisite human resource capacity for effective implementation. To support this, R14.4 million is allocated over the MTEF period to the *Corporate Services* subprogramme in the *Administration* programme. In the same subprogramme, at a projected cost of R2.2 million over the next 3 years, the school plans to enhance stakeholder engagement and support the delivery and uptake of education, training and development interventions through implementing its communication and marketing strategy.

Building state capacity through digital transformation

The department plans to implement 6 ICT business solutions per year over the period ahead to improve operations and service delivery, improve internal controls, reduce irregular expenditure, and identify and facilitate partnerships to support and enable capacity-building interventions. This will be enhanced through strategic education and training partnerships that leverage technology and connectivity, as well as established partnerships with 10 higher education institutions to roll out selected programmes from the school’s suite of courses. To carry out these activities, R36.6 million is allocated over the MTEF period in the *Corporate Services* subprogramme in the *Administration* programme.

Table 7.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Public Sector Organisational and Staff Development											
Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2025/26	2022/23 - 2025/26	2026/27		
R million											
Programme 1	104.3	110.4	108.1	116.2	3.6%	49.7%	122.9	126.3	130.2	3.9%	51.0%
Programme 2	115.7	107.8	107.9	112.5	-0.9%	50.3%	117.2	121.9	125.7	3.8%	49.0%
Subtotal	220.1	218.2	216.0	228.7	1.3%	100.0%	240.2	248.2	255.9	3.8%	100.0%
Total	220.1	218.2	216.0	228.7	1.3%	100.0%	240.2	248.2	255.9	3.8%	100.0%
Change to 2025 Budget estimate				-			0.7	(2.1)	(5.6)		
Economic classification											
Current payments	100.1	105.9	105.2	111.8	3.7%	47.9%	116.5	121.6	125.3	3.9%	48.8%
Compensation of employees	54.6	58.4	64.0	66.5	6.7%	27.6%	69.5	72.7	74.9	4.1%	29.2%
Goods and services ¹	45.5	47.5	41.2	45.3	-0.1%	20.3%	47.0	48.9	50.4	3.6%	19.7%
<i>of which:</i>											
<i>Audit costs: External</i>	4.4	4.3	2.2	4.8	2.7%	1.8%	4.5	4.6	4.8	0.2%	1.9%
<i>Computer services</i>	14.0	10.4	8.2	11.3	-6.9%	5.0%	13.5	13.9	14.2	7.9%	5.6%
<i>Consumables: Stationery, printing and office supplies</i>	0.7	0.8	0.9	1.4	24.9%	0.4%	1.4	1.5	1.5	4.1%	0.6%
<i>Operating leases</i>	14.0	15.2	16.0	10.6	-9.0%	6.3%	10.6	11.1	11.5	2.8%	4.5%
<i>Property payments</i>	5.3	5.0	4.6	5.6	1.9%	2.3%	5.8	6.1	6.2	3.7%	2.4%
<i>Travel and subsistence</i>	1.3	3.9	2.6	1.3	0.5%	1.0%	1.4	1.5	1.6	6.9%	0.6%
Transfers and subsidies¹	116.1	108.0	108.1	112.5	-1.0%	50.4%	119.1	121.9	125.7	3.8%	49.3%
Departmental agencies and accounts	115.7	107.8	107.9	112.5	-0.9%	50.3%	117.2	121.9	125.7	3.8%	49.0%
Households	0.4	0.2	0.1	-	-100.0%	0.1%	1.9	-	-	0.0%	0.2%
Payments for capital assets	3.8	4.3	2.7	4.4	4.3%	1.7%	4.5	4.7	4.9	3.7%	1.9%
Machinery and equipment	3.5	2.3	2.7	4.4	8.0%	1.4%	4.5	4.7	4.9	3.7%	1.9%
Software and other intangible assets	0.4	2.0	0.1	-	-100.0%	0.3%	-	-	-	0.0%	0.0%
Payments for financial assets	-	0.0	-	-	0.0%	0.0%	-	-	-	0.0%	0.0%
Total	220.1	218.2	216.0	228.7	1.3%	100.0%	240.2	248.2	255.9	3.8%	100.0%

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

Transfers and subsidies expenditure trends and estimates

Table 7.3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)	
	2022/23	2023/24	2024/25				2025/26	2022/23 - 2025/26	2026/27			2027/28
R thousand												
Households												
Social benefits												
Current	362	200	143	–	-100.0%	0.2%	1 857	–	–	–	–	0.5%
Employee social benefits	362	200	143	–	-100.0%	0.2%	–	–	–	–	–	–
Early retirement and voluntary exit programmes	–	–	–	–	–	–	1 857	–	–	–	–	0.5%
Departmental agencies and accounts												
Departmental agencies (non-business entities)												
Current	115 721	107 802	107 944	112 527	-0.9%	99.8%	117 229	121 907	125 696	3.8%	99.5%	
National School of Government training trading account	115 721	107 802	107 944	112 527	-0.9%	99.8%	117 229	121 907	125 696	3.8%	99.5%	
Total	116 083	108 002	108 087	112 527	-1.0%	100.0%	119 086	121 907	125 696	3.8%	100.0%	

Personnel information

Table 7.4 Vote personnel numbers and cost by salary level and programme¹

Programmes														Average growth rate (%)	Average: Salary level/ Total (%)				
1. Administration																			
2. Public Sector Organisational and Staff Development																			
Number of posts estimated for 31 March 2026																			
Number of funded posts	Number of posts additional to the establishment	Number and cost ² of personnel posts filled/planned for on funded establishment																	
		Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25		2025/26		2026/27		2027/28		2028/29									
National School of Government		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	80	915	80	64.0	0.8	82	65.3	0.8	95	69.5	0.7	94	72.7	0.8	93	74.9	0.8	4.3%	100.0%
1 – 6	13	150	13	6.5	0.5	13	7.1	0.5	26	8.7	0.3	26	9.1	0.3	26	9.5	0.4	24.9%	28.0%
7 – 10	37	280	37	19.7	0.5	38	21.7	0.6	38	22.7	0.6	37	23.5	0.6	36	23.3	0.6	-1.6%	39.6%
11 – 12	16	160	16	14.7	0.9	16	12.0	0.7	16	12.6	0.8	16	13.2	0.8	16	13.7	0.8	–	17.5%
13 – 16	14	325	14	23.2	1.7	14	24.4	1.7	14	25.6	1.8	14	26.9	1.9	14	28.4	2.0	–	14.9%
Programme	80	915	80	64.0	0.8	82	65.3	0.8	95	69.5	0.7	94	72.7	0.8	93	74.9	0.8	4.3%	100.0%
Programme 1	80	915	80	64.0	0.8	82	65.3	0.8	95	69.5	0.7	94	72.7	0.8	93	74.9	0.8	4.3%	100.0%

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

2. Rand million.

Departmental receipts

Table 7.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/ Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/ Total (%)	
	2022/23	2023/24	2024/25					2025/26	2022/23 - 2025/26	2026/27			2027/28
R thousand													
Departmental receipts	258	290	284	384	384	14.2%	100.0%	388	402	415	2.6%	100.0%	
Sales of goods and services produced by department	42	38	47	32	32	-8.7%	13.1%	32	32	33	1.0%	8.0%	
Other sales	42	38	47	32	32	-8.7%	13.1%	32	32	33	1.0%	8.0%	
of which:													
Parking fees	42	38	47	1	32	-8.7%	13.1%	1	1	1	-68.5%	0.2%	
Commission	–	–	–	31	–	–	–	31	31	32	–	7.8%	
Sales of scrap, waste, arms and other used current goods	33	–	–	–	–	-100.0%	2.7%	–	–	–	–	–	
of which:													
Sales of scrap, waste, arms and other used current goods (excluding capital assets)	33	–	–	–	–	-100.0%	2.7%	–	–	–	–	–	
Interest, dividends and rent on land	3	1	–	39	39	135.1%	3.5%	39	39	40	0.8%	9.8%	
Interest	3	1	–	39	39	135.1%	3.5%	39	39	40	0.8%	9.8%	
Sales of capital assets	33	5	60	50	50	14.9%	12.2%	52	54	56	3.8%	13.4%	
Transactions in financial assets and liabilities	147	246	177	263	263	21.4%	68.5%	265	277	286	2.8%	68.7%	
Total	258	290	284	384	384	14.2%	100.0%	388	402	415	2.6%	100.0%	

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 7.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)	
	2022/23	2023/24	2024/25				2025/26	2022/23 - 2025/26	2026/27			2027/28
R million												
Management	8.0	11.2	10.1	13.4	18.8%	9.7%	13.7	14.4	14.8	3.5%	11.3%	
Corporate Services	78.6	80.4	78.6	97.2	7.3%	76.3%	103.4	105.9	109.2	3.9%	83.9%	
Property Management	17.8	18.8	19.3	5.6	-32.0%	14.0%	5.8	6.1	6.2	3.7%	4.8%	
Total	104.3	110.4	108.1	116.2	3.6%	100.0%	122.9	126.3	130.2	3.9%	100.0%	
Change to 2025				-			1.3	(0.8)	(2.6)			
Budget estimate												
Economic classification												
Current payments	100.1	105.9	105.2	111.8	3.7%	96.4%	116.5	121.6	125.3	3.9%	95.8%	
Compensation of employees	54.6	58.4	64.0	66.5	6.7%	55.5%	69.5	72.7	74.9	4.1%	57.2%	
Goods and services	45.5	47.5	41.2	45.3	-0.1%	40.9%	47.0	48.9	50.4	3.6%	38.6%	
of which:						-					-	
Audit costs: External	4.4	4.3	2.2	4.8	2.7%	3.6%	4.5	4.6	4.8	0.2%	3.7%	
Computer services	14.0	10.4	8.2	11.3	-6.9%	10.0%	13.5	13.9	14.2	7.9%	11.0%	
Consumables: Stationery, printing and office supplies	0.7	0.8	0.9	1.4	24.9%	0.8%	1.4	1.5	1.5	4.1%	1.2%	
Operating leases	14.0	15.2	16.0	10.6	-9.0%	12.7%	10.6	11.1	11.5	2.8%	8.8%	
Property payments	5.3	5.0	4.6	5.6	1.9%	4.7%	5.8	6.1	6.2	3.7%	4.8%	
Travel and subsistence	1.3	3.9	2.6	1.3	0.5%	2.1%	1.4	1.5	1.6	6.9%	1.2%	
Transfers and subsidies	0.4	0.2	0.1	-	-100.0%	0.2%	1.9	-	-	-	0.5%	
Households	0.4	0.2	0.1	-	-100.0%	0.2%	1.9	-	-	-	0.5%	
Payments for capital assets	3.8	4.3	2.7	4.4	4.3%	3.5%	4.5	4.7	4.9	3.7%	3.7%	
Machinery and equipment	3.5	2.3	2.7	4.4	8.0%	2.9%	4.5	4.7	4.9	3.7%	3.7%	
Software and other intangible assets	0.4	2.0	0.1	-	-100.0%	0.5%	-	-	-	-	-	
Payments for financial assets	-	0.0	-	-	-	0.0%	-	-	-	-	-	
Total	104.3	110.4	108.1	116.2	3.6%	100.0%	122.9	126.3	130.2	3.9%	100.0%	
Proportion of total programme expenditure to vote expenditure	47.4%	50.6%	50.0%	50.8%	-	-	51.2%	50.9%	50.9%	-	-	
Details of transfers and subsidies												
Households												
Social benefits												
Current	0.4	0.2	0.1	-	-100.0%	0.2%	1.9	-	-	-	0.5%	
Employee social benefits	0.4	0.2	0.1	-	-100.0%	0.2%	-	-	-	-	-	
Early retirement and voluntary exit programmes	-	-	-	-	-	-	1.9	-	-	-	0.5%	

Personnel information

Table 7.7 Administration personnel numbers and cost by salary level¹

Administration	Number of posts estimated for 31 March 2026		Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
	Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25		2025/26		2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29					
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number					Cost	Unit cost	
Salary level	80	915	80	64.0	0.8	82	65.3	0.8	95	69.5	0.7	94	72.7	0.8	93	74.9	0.8	4.3%	100.0%
1 - 6	13	150	13	6.5	0.5	13	7.1	0.5	26	8.7	0.3	26	9.1	0.3	26	9.5	0.4	24.9%	28.0%
7 - 10	37	280	37	19.7	0.5	38	21.7	0.6	37	22.7	0.6	37	23.5	0.6	36	23.3	0.6	-1.6%	39.6%
11 - 12	16	160	16	14.7	0.9	16	12.0	0.7	16	12.6	0.8	16	13.2	0.8	16	13.7	0.8	-	17.5%
13 - 16	14	325	14	23.2	1.7	14	24.4	1.7	14	25.6	1.8	14	26.9	1.9	14	28.4	2.0	-	14.9%

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

2. Rand million.

Programme 2: Public Sector Organisational and Staff Development

Programme purpose

Facilitate transfer payments to the training trading account, which provides education, development and training to public sector employees.

Objectives

Ensure a capable and professional public sector on an ongoing basis by:

- developing and rolling out innovative courses and programmes
- building capabilities for economic governance through knowledge-sharing platforms such as webinars, masterclasses and executive workshops
- improving governance and social cohesion through education, training and development interventions, with a focus on training the boards of state entities and traditional leaders in all provinces.

Expenditure trends and estimates

Table 7.8 Public Sector Organisational and Staff Development expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26				2026/27	2027/28	2028/29		
R million												
National School of Government Training Trading Account	115.7	107.8	107.9	112.5	-0.9%	100.0%	117.2	121.9	125.7	3.8%	100.0%	
Total	115.7	107.8	107.9	112.5	-0.9%	100.0%	117.2	121.9	125.7	3.8%	100.0%	
Change to 2025 Budget estimate				-			(0.6)	(1.3)	(3.0)			
Economic classification												
Transfers and subsidies	115.7	107.8	107.9	112.5	-0.9%	100.0%	117.2	121.9	125.7	3.8%	100.0%	
Departmental agencies and accounts	115.7	107.8	107.9	112.5	-0.9%	100.0%	117.2	121.9	125.7	3.8%	100.0%	
Total	115.7	107.8	107.9	112.5	-0.9%	100.0%	117.2	121.9	125.7	3.8%	100.0%	
Proportion of total programme expenditure to vote expenditure	52.6%	49.4%	50.0%	49.2%	-	-	48.8%	49.1%	49.1%	-	-	
Details of transfers and subsidies												
Departmental agencies and accounts												
Departmental agencies (non-business entities)												
Current	115.7	107.8	107.9	112.5	-0.9%	100.0%	117.2	121.9	125.7	3.8%	100.0%	
National School of Government training trading account	115.7	107.8	107.9	112.5	-0.9%	100.0%	117.2	121.9	125.7	3.8%	100.0%	

Entity

National School of Government training trading account

Selected performance indicators

Table 7.9 National School of Government training trading account performance indicators by programme/objective/activity and related outcome

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of skills assessment reports produced on specific departments or the public sector on training needs for relevant education, training and development interventions per year	Public sector organisational and staff development	An ethical, capable and professional public service	9	6	9	9	6	6	8
Number of impact evaluation studies conducted per year	Public sector organisational and staff development		6	6	6	6	6	6	6
Number of courses/programmes/interventions updated/developed per year in support of the school's priorities	Public sector organisational and staff development		8	8	8	4	5	6	6
Number of board members of state-owned entities inducted per year	Public sector organisational and staff development		- ¹	- ¹	120	40	60	80	100
Number of compulsory courses/programmes implemented per year	Public sector organisational and staff development		7	8	8	8	10	10	10
Number of learners trained in compulsory and demand-led education, training and development interventions per year	Public sector organisational and staff development		79 049	84 443	112 855	54 520	56 700	58 880	61 060

1. No historical data available.

Entity overview

The National School of Government carries out its expanded mandate of building capacity in all spheres of government, state-owned entities and organs of state through its training trading account. Over the medium term, the entity will continue to provide training opportunities through collaborations with higher education and further education and training institutions, professional bodies, and private sector training providers.

The school will prioritise the migration from modular, unit standard-based courses to recognised skills programmes and occupational qualifications by 30 June 2027. The shift aims to better align training with industry needs, thereby reducing skills mismatches to combat high unemployment by combining theoretical knowledge, practical skills and workplace experience. This process will be undertaken in collaboration with the relevant quality councils and sector education and training authorities, including the Public Service Sector Education and Training Authority and the Local Government Sector Education and Training Authority, to obtain the required accreditations. In addition, the entity plans to align all of its programmes and higher education qualifications with the higher education qualifications sub-framework. Professional learning programmes will be implemented in partnership with recognised professional bodies to strengthen learner competencies in targeted occupational fields. An estimated R30.6 million is allocated over the MTEF period to support these activities.

Over the same period, the department will continue to deliver a range of bespoke executive and leadership development programmes in response to demand from political and administrative bodies across government, as well as from international stakeholders. These include the Nyukela, Khaedu, Etella and economic governance programmes within the suite of executive programmes. These programmes are aimed at ensuring that senior managers are competent and empowered in their roles, and at enhancing the capabilities of accounting officers. The school has allocated R32.9 million over the MTEF period to support the delivery of these programmes.

Expenditure is expected to increase at an average annual rate of 5 per cent, from R218.5 million in 2025/26 to R252.9 million in 2028/29, with compensation of employees accounting for an estimated 55.5 per cent

(R404.6 million) of the entity's budget over the MTEF period. The school generates revenue mainly through course fees and transfers from the department. Transfers account for an estimated 50.1 per cent (R364.8 million) of the entity's total budget over the MTEF period. Revenue is expected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 7.10 National School of Government Training Trading Account expenditure trends and estimates by programme/objective/activity

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2025/26	2022/23 - 2025/26	2026/27		
R million											
Administration	195.5	241.7	269.6	218.5	3.8%	100.0%	232.8	243.2	252.9	5.0%	100.0%
Total	195.5	241.7	269.6	218.5	3.8%	100.0%	232.8	243.2	252.9	5.0%	100.0%

Statements of financial performance, cash flow and financial position

Table 7.11 National School of Government Training Trading Account statements of financial performance, cash flow and financial position

Statement of financial performance											
	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2025/26	2022/23 - 2025/26	2026/27		
R million											
Revenue											
Non-tax revenue	128.5	163.0	122.3	106.0	-6.2%	53.8%	115.5	121.2	127.2	6.3%	49.9%
Sale of goods and services other than capital assets	118.2	143.2	104.0	101.9	-4.8%	48.4%	108.3	113.7	119.4	5.4%	46.8%
Other non-tax revenue	10.2	19.8	18.3	4.1	-26.5%	5.4%	7.2	7.5	7.8	24.5%	3.1%
Transfers received	116.4	108.2	108.5	112.5	-1.1%	46.2%	117.2	121.9	125.7	3.8%	50.1%
Total revenue	244.9	271.2	230.7	218.5	-3.7%	100.0%	232.8	243.2	252.9	5.0%	100.0%
Expenses											
Current expenses	195.5	241.7	269.6	218.5	3.8%	100.0%	232.8	243.2	252.9	5.0%	100.0%
Compensation of employees	94.1	105.6	112.4	120.8	8.7%	46.8%	132.4	133.4	138.8	4.7%	55.5%
Goods and services	101.3	136.0	157.3	97.7	-1.2%	53.2%	100.4	109.7	114.2	5.3%	44.5%
Total expenses	195.5	241.7	269.6	218.5	3.8%	100.0%	232.8	243.2	252.9	5.0%	100.0%
Surplus/(Deficit)	49.4	29.6	(38.9)	-	-100.0%		-	-	-	-	
Cash flow statement											
Cash flow from operating activities	50.9	24.2	(2.5)	7.9	-46.2%	100.0%	29.2	29.9	30.6	56.7%	100.0%
Receipts											
Non-tax receipts	129.0	158.2	153.5	135.2	1.6%	56.5%	144.7	151.2	157.8	5.3%	55.4%
Sales of goods and services other than capital assets	119.7	141.5	136.4	131.6	3.2%	51.9%	137.5	143.6	150.0	4.4%	52.7%
Other tax receipts	9.3	16.7	17.1	3.6	-27.2%	4.6%	7.2	7.5	7.8	29.8%	2.8%
Transfers received	115.7	107.8	107.9	112.5	-0.9%	43.5%	117.2	121.9	125.7	3.8%	44.6%
Total receipts	244.7	266.0	261.5	247.7	0.4%	100.0%	261.9	273.1	283.5	4.6%	100.0%
Payment											
Current payments	193.7	241.8	264.0	239.8	7.4%	100.0%	232.8	243.2	252.9	1.8%	100.0%
Compensation of employees	95.6	105.4	112.8	115.8	6.6%	45.7%	132.4	133.4	138.8	6.2%	55.5%
Goods and services	98.1	136.3	151.2	124.0	8.1%	54.3%	100.4	109.7	114.2	-2.7%	44.5%
Total payments	193.7	241.8	264.0	239.8	7.4%	100.0%	232.8	243.2	252.9	1.8%	100.0%
Net cash flow from investing activities	-	-	(5.3)	-	-	100.0%	-	-	-	-	-
Acquisition of software and other intangible assets	-	-	(5.3)	-	-	100.0%	-	-	-	-	-
Net increase/(decrease) in cash and cash equivalents	50.9	24.2	(7.8)	7.9	-46.2%	100.0%	29.2	29.9	30.6	56.7%	100.0%
Statement of financial position											
Carrying value of assets	36.1	39.9	40.8	14.5	-26.2%	12.6%	15.2	15.9	16.6	4.5%	8.3%
Receivables and prepayments	7.3	6.9	5.4	45.6	84.1%	6.2%	47.7	49.8	52.0	4.4%	26.2%
Cash and cash equivalents	235.4	253.9	246.1	113.9	-21.5%	81.2%	119.0	124.3	129.8	4.4%	65.4%
Total assets	278.8	300.7	292.2	174.1	-14.5%	100.0%	181.8	190.0	198.4	4.5%	100.0%
Accumulated surplus/(deficit)	165.5	195.3	157.9	144.0	-4.5%	63.4%	150.4	157.2	164.1	4.4%	82.7%
Trade and other payables	103.8	95.7	125.0	25.2	-37.6%	33.4%	26.3	27.5	28.7	4.4%	14.5%
Provisions	9.4	9.7	9.3	4.8	-19.8%	3.2%	5.1	5.3	5.5	4.4%	2.8%
Total equity and liabilities	278.8	300.7	292.2	174.1	-14.5%	100.0%	181.8	190.0	198.4	4.4%	100.0%

Personnel information

Table 7.12 National School of Government Training Trading Account personnel numbers and cost by salary level

Number of posts estimated for 31 March 2026		Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
Number of funded posts	Number of posts on approved establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2024/25			2025/26			2026/27			2027/28			2028/29			2025/26 - 2028/29	2026/27 - 2028/29	
National School of Government Training Trading Account		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	143	158	137	112.4	0.8	145	120.8	0.8	158	132.4	0.8	158	133.4	0.8	158	138.8	0.9	2.9%	100.0%
1 – 6	46	50	41	14.8	0.4	48	15.9	0.3	50	17.2	0.3	50	18.0	0.4	50	18.8	0.4	1.4%	31.6%
7 – 10	37	43	37	21.9	0.6	37	23.6	0.6	43	26.8	0.6	43	25.9	0.6	43	27.5	0.6	5.1%	27.2%
11 – 12	31	34	31	33.7	1.1	31	36.2	1.2	34	38.6	1.1	34	40.4	1.2	34	41.2	1.2	3.1%	21.5%
13 – 16	29	31	28	41.9	1.5	29	45.1	1.6	31	49.8	1.6	31	49.1	1.6	31	51.3	1.7	2.2%	19.6%

1. Rand million.