

Land Reform and Rural Development

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	2 084.2	39.1	18.9	2 142.2	2 184.6	2 251.4
Land Administration	758.5	69.0	7.3	834.7	849.1	875.7
Land Reform and Restitution	2 057.9	4 058.9	538.1	6 654.9	6 729.0	6 938.4
Rural Development	633.5	83.5	6.3	723.4	952.4	982.7
Total expenditure estimates	5 534.0	4 250.5	570.7	10 355.2	10 715.1	11 048.1

Executive authority: Minister of Land Reform and Rural Development
 Accounting officer: Director-General of Land Reform and Rural Development
 Website: www.dlrrd.gov.za

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

Vote purpose

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

Mandate

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

- Deeds Registries Act (1937), which makes provision for the administration of the land registration system and the registration of land rights
- State Land Disposal Act (1961), which makes provision for the disposal of certain state land and prohibits the acquisition of state land by prescription
- Upgrading of Land Tenure Rights Act (1991), which provides for the upgrading and conversion into ownership of certain rights granted in respect of land, the transfer of tribal land in full ownership to tribes and related matters
- Provision of Land and Assistance Act (1993), which makes provision for the designation of certain land, the regulation of the subdivision of such land and the settlement of people on it. It also provides for the acquisition, maintenance, planning, development, improvement and disposal of property and the provision of financial assistance for land reform
- KwaZulu-Natal Ingonyama Trust Act (1994), which makes provision for the establishment of the Ingonyama Trust and allows for certain land to be held in trust
- Restitution of Land Rights Act (1994), which makes provision for the restitution of rights to land to people or communities dispossessed of such rights after 19 June 1913 because of racially discriminatory laws or past practices
- Interim Protection of Informal Land Rights Act (1996), which makes provision for the temporary protection of certain rights to and interests in land that are not otherwise adequately protected by law
- Land Reform (Labour Tenants) Act (1996), which makes provision for security of tenure for labour tenants and those occupying or using land because of their association with labour tenants. It also makes provision for the acquisition of land and rights to land by labour tenants
- Extension of Security of Tenure Act (1997), which makes provision for facilitating the long-term security of land tenure, regulating the conditions of residence on certain land, and regulating the conditions and circumstances under which the right of people to reside on land may be terminated

- Land Survey Act (1997), which provides for the regulation and surveying of land in South Africa
- Transformation of Certain Rural Areas Act (1998), which provides for the transfer of certain land to municipalities and certain other legal entities, the removal of restrictions on the alienation of land, matters regarding minerals, and the repeal of the Rural Areas Act (House of Representatives) (1987) and related laws
- Spatial Data Infrastructure Act (2003), which provides for the establishment of the South African spatial data infrastructure framework, the committee for spatial information and the electronic metadata catalogue. The act also provides for the determination of standards and prescriptions about the facilitation of the sharing of spatial information, the capture and publishing of metadata and the avoidance of duplication of such capture, and related matters
- Spatial Planning and Land Use Management Act (2013), which seeks to facilitate the transformation of South Africa's settlement patterns by adopting an innovative approach to spatial planning and the management of land use.

Selected performance indicators

Table 42.1 Performance indicators by programme and related outcome

Indicator	Programme	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of hectares of land allocated per year	Land Reform and Restitution	Reduced poverty and improved livelihoods	63 764	67 376	65 141	44 000	46 000	48 000	50 000
Number of infrastructure projects completed per year	Rural Development	Increased infrastructure investment, access and efficiency	197	174	80	33	33	33	33
Number of maps produced to maintain the currency of the national map series dataset per year	Land Administration	An ethical, capable and professional public service	85	85	92	80	85	85	90
Number of young people trained through the national rural youth services corps programme per year	Rural Development	Increased employment and work opportunities	1 079	2 889	1 740	681	1 227	1 500	1 500
Number of land claims finalised per year	Land Reform and Restitution	Reduced poverty and improved livelihoods	429	641	378	277	284	289	296

Expenditure overview

Over the medium term, the department's key focus areas include accelerating land reform, finalising restitution claims, creating opportunities for young people in rural areas, fast-tracking socioeconomic projects, and administering land under the department's control to ensure spatial transformation. Expenditure is projected to increase at an average annual rate of 1.8 per cent, from R10.5 billion in 2025/26 to R11 billion in 2028/29. The department's main spending area is transfers and subsidies, accounting for an estimated 41.4 per cent (R13.3 billion) of total expenditure over the period ahead. Of this amount, land reform and restitution grants are set to receive R8.3 billion and entities R3.5 billion. Spending on compensation of employees constitutes an estimated 27.6 per cent (R8.9 billion) of total expenditure over the next 3 years.

Accelerating land reform

Over the medium term, the department will prioritise accelerating land reform by identifying suitable land with high potential for redistribution. This will involve assessing vacant, unused and underused state land and implementing the state land lease disposal policy and the land allocation and beneficiary selection policy to ensure fair allocation to historically disadvantaged communities. To ensure that redistributed land remains productive, post-settlement support will also be provided to beneficiaries in the form of farming training, production inputs such as mechanisation, infrastructure, chemicals and seeds or seedlings, and linkages to markets. To this end, the department plans to allocate 144 000 hectares of strategic land for redistribution to qualifying beneficiaries and historically disadvantaged communities at an estimated cost of R4.6 billion over the medium term. These funds will be made available through the *Land Redistribution and Tenure Reform* subprogramme in the *Land Reform and Restitution* programme.

Finalising land claims

The department aims to expedite the finalisation of outstanding land claims with a focus on those that have been unresolved for extended periods, particularly all claims lodged before 1998 under the Restitution of Land Rights Act (1994). To this end, the department seeks to finalise 869 land claims at an estimated cost of R11.9 billion over the medium term, which is allocated in the *Restitution* subprogramme in the *Land Reform and Restitution* programme.

Creating opportunities for young people in rural areas

To ensure that the department remains at the centre of rural empowerment, through the national rural youth service corps programme, it will aim to provide 4 227 young people with training in fields that are aimed at strengthening, vocational and socio-economic skills. After completing their training, these young people are deployed to various rural communities to increase productivity and improve standards of living. For this purpose, R885.6 million is allocated over the MTEF period in the *National Rural Youth Services Corps* subprogramme in the *Rural Development* programme.

Fast-tracking socioeconomic development projects

To accelerate socioeconomic development, the department plans to complete 99 infrastructure projects over the medium term at an estimated cost of R1.6 billion in the *Rural Infrastructure Development* subprogramme in the *Rural Development* programme. Planned projects over the period ahead include 15 animal and veld projects, 9 irrigation schemes, 15 agriparks and 60 socioeconomic infrastructure (access road and bridges) projects. These are expected to improve quality of life by facilitating ease of doing business and enhancing access to villages and farms, thereby expanding socioeconomic opportunities.

Spatial transformation and efficient land administration

In support of the Spatial Data Infrastructure Act (2003), the department produces and maintains 1:50 000, 1:250 000 and 1:500 000 scale map series that are used as the basis for planning by engineers, town and regional planners, and geomatics practitioners, as well as other professions in the built environment. These national mapping series datasets cover the whole country and are frequently updated, particularly in densely populated areas. The department plans to produce and maintain 260 maps over the medium term at an estimated cost of R38 million in the *Land Administration* programme.

Expenditure trends and estimates

Table 42.2 Vote expenditure trends by programme and economic classification¹

Programmes											
1. Administration											
2. Land Administration											
3. Land Reform and Restitution											
4. Rural Development											
Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28		
R million											
Programme 1	2 474.2	1 960.6	2 052.7	2 021.2	-6.5%	22.8%	2 142.2	2 184.6	2 251.4	3.7%	20.5%
Programme 2	647.5	700.4	714.1	783.2	6.5%	7.6%	834.7	849.1	875.7	3.8%	8.0%
Programme 3	5 363.5	6 181.5	4 806.3	7 030.4	9.4%	62.5%	6 654.9	6 729.0	6 938.4	-0.4%	63.3%
Programme 4	581.6	843.7	590.2	633.3	2.9%	7.1%	723.4	952.4	982.7	15.8%	8.3%
Subtotal	9 066.9	9 686.1	8 163.2	10 468.1	4.9%	100.0%	10 355.2	10 715.1	11 048.1	1.8%	100.0%
Total	9 066.9	9 686.1	8 163.2	10 468.1	4.9%	100.0%	10 355.2	10 715.1	11 048.1	1.8%	100.0%
Change to 2025 Budget estimate				-			18.5	(80.0)	(231.5)		

Table 42.2 Vote expenditure trends by programme and economic classification¹ (continued)

Economic classification	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											
Current payments	4 112.1	4 691.9	4 223.7	4 774.1	5.1%	47.6%	5 534.0	5 671.4	5 818.0	6.8%	53.0%
Compensation of employees	2 653.8	2 772.5	2 556.1	2 743.4	1.1%	28.7%	2 843.9	2 971.6	3 064.0	3.8%	27.6%
Goods and services ¹	1 458.3	1 919.4	1 667.5	2 030.7	11.7%	18.9%	2 690.2	2 699.7	2 754.0	10.7%	25.4%
of which:											
Computer services	82.9	100.6	101.4	123.9	14.3%	1.1%	185.4	189.8	196.1	16.6%	1.8%
Consultants: Business and advisory services	105.4	69.9	70.7	190.2	21.8%	1.2%	297.8	292.9	297.4	16.1%	2.8%
Infrastructure and planning services	1.6	7.4	2.8	117.9	316.0%	0.3%	542.1	495.7	486.8	60.4%	4.7%
Operating leases	146.0	407.6	468.6	408.1	40.9%	3.8%	606.7	625.3	643.4	16.4%	5.8%
Property payments	320.9	313.9	4.9	283.9	-4.0%	2.5%	234.3	240.6	248.3	-4.4%	2.3%
Travel and subsistence	339.3	343.5	131.4	233.4	-11.7%	2.8%	226.5	242.2	249.9	2.3%	2.2%
Interest and rent on land	0.0	0.0	0.2	0.0	-41.5%	0.0%	-	-	-	-100.0%	0.0%
Transfers and subsidies¹	3 118.4	4 086.0	2 867.2	4 968.6	16.8%	40.2%	4 250.5	4 438.6	4 603.3	-2.5%	41.4%
Provinces and municipalities	310.8	300.8	230.8	123.8	-26.4%	2.6%	136.1	196.3	203.1	17.9%	1.7%
Departmental agencies and accounts	733.2	903.8	1 025.0	1 122.2	15.2%	10.1%	1 096.8	1 184.1	1 251.9	3.7%	11.0%
Foreign governments and international organisations	3.6	7.4	3.9	4.4	6.5%	0.1%	4.6	4.8	4.9	3.9%	0.0%
Public corporations and private enterprises	9.3	0.0	0.4	0.0	-87.3%	0.0%	0.0	0.0	0.0	-62.5%	0.0%
Non-profit institutions	4.3	8.3	6.4	8.7	27.0%	0.1%	9.1	9.4	9.7	3.7%	0.1%
Households	2 057.3	2 865.7	1 600.8	3 709.4	21.7%	27.4%	3 003.9	3 044.0	3 133.7	-5.5%	28.6%
Payments for capital assets	1 832.2	906.1	1 066.7	725.4	-26.6%	12.1%	570.7	605.1	626.8	-4.8%	5.6%
Buildings and other fixed structures	438.1	402.1	265.0	230.7	-19.2%	3.6%	-	-	-	-100.0%	0.0%
Machinery and equipment	91.1	91.9	76.4	90.0	-0.4%	0.9%	49.4	50.8	55.0	-15.1%	0.5%
Land and sub-soil assets	1 302.8	410.1	725.3	402.6	-32.4%	7.6%	521.1	554.1	571.7	12.4%	5.1%
Software and other intangible assets	0.2	2.0	-	2.1	121.1%	0.0%	0.1	0.1	0.1	-61.4%	0.0%
Payments for financial assets	4.2	2.0	5.6	-	-100.0%	0.0%	-	-	-	0.0%	0.0%
Total	9 066.9	9 686.1	8 163.2	10 468.1	4.9%	100.0%	10 355.2	10 715.1	11 048.1	1.8%	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 42.3 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		
R thousand											
Households											
Social benefits											
Current	7 752	5 174	8 559	3 116	-26.2%	0.2%	39 146	1 264	1 297	-25.3%	0.3%
Employee social benefits	7 752	5 174	8 559	3 116	-26.2%	0.2%	1 210	1 264	1 297	-25.3%	0.0%
Early retirement and voluntary exit programmes	-	-	-	-	-	-	37 936	-	-	-	0.3%
Other transfers to households											
Current	2 049 506	2 860 503	1 592 238	3 706 307	21.8%	67.9%	2 964 755	3 042 758	3 132 355	-5.5%	68.8%
Bursaries for non-employees	33 438	32 202	33 031	30 827	-2.7%	0.9%	32 271	33 631	34 651	4.0%	0.8%
Claims against the state	1 191	2 395	919	104	-55.6%	-	-	-	-	-100.0%	-
Restitution grants	2 008 795	2 798 430	1 516 351	3 427 519	19.5%	64.8%	2 687 616	2 757 145	2 840 819	-6.1%	62.3%
Land reform grants: Land redistribution payments	-	-	-	213 935	-	1.4%	161 348	168 130	173 505	-6.7%	3.8%
National rural youth service corps	6 082	27 476	41 937	33 922	77.3%	0.7%	83 520	83 852	83 380	35.0%	1.9%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	733 156	903 812	1 024 966	1 122 207	15.2%	25.2%	1 096 812	1 184 131	1 251 885	3.7%	26.6%
Primary Agriculture Sector	833	818	898	891	2.3%	-	925	963	1 013	4.4%	0.0%
Education and Training Authority	-	-	-	1	-	-	19 268	-	-	-100.0%	0.1%
Registration of deeds trading entity	-	-	-	1	-	-	-	-	-	-	-
South African Geomatics Council	4 000	4 000	3 752	3 049	-8.7%	0.1%	3 157	3 278	3 380	3.5%	0.1%
Agricultural land holding account	596 760	734 942	855 674	946 248	16.6%	20.8%	894 491	993 778	1 055 596	3.7%	22.1%
KwaZulu-Natal Ingonyama Trust Board	24 391	23 781	21 867	22 847	-2.2%	0.6%	23 770	24 718	25 486	3.7%	0.6%
Office of the Valuer-General	107 172	140 271	142 775	149 171	11.7%	3.6%	155 201	161 394	166 410	3.7%	3.6%

Table 42.3 Vote transfers and subsidies trends and estimates (continued)

R thousand	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	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
Public corporations and private enterprises															
Other transfers to public corporations															
Current	12	15	12	18	14.5%	-	18	19	1	-61.8%	0.0%				
Communication licences	12	15	12	18	14.5%	-	18	19	1	-61.8%	0.0%				
Capital	-	-	-	1	-	-	-	-	-	-100.0%	-				
Land Bank black producer commercialisation programme	-	-	-	1	-	-	-	-	-	-100.0%	-				
Other transfers to private enterprises															
Current	9 257	-	360	-	-100.0%	0.1%	-	-	-	-	-				
Claims against the state	9 257	-	360	-	-100.0%	0.1%	-	-	-	-	-				
Non-profit institutions															
Current	4 263	8 335	6 397	8 733	27.0%	0.2%	9 086	9 448	9 742	3.7%	0.2%				
South African Council for Planners	4 263	8 335	6 397	8 733	27.0%	0.2%	9 086	9 448	9 742	3.7%	0.2%				
Foreign governments and international organisations															
Current	3 629	7 382	3 863	4 381	6.5%	0.1%	4 574	4 760	4 907	3.9%	0.1%				
Open Geospatial Consortium	529	577	607	600	4.3%	-	627	655	684	4.5%	0.0%				
Regional Centre for Mapping of Resources for Development	3 100	6 805	3 256	3 781	6.8%	0.1%	3 947	4 105	4 223	3.8%	0.1%				
Provinces and municipalities															
Provincial agencies and funds															
Current	93	407	72	449	69.0%	-	478	499	519	4.9%	0.0%				
Vehicle licences	93	407	72	449	69.0%	-	478	499	519	4.9%	0.0%				
Municipal bank accounts															
Current	310 688	300 404	230 719	123 353	-26.5%	6.4%	135 606	195 762	202 615	18.0%	4.0%				
Municipal rates and taxes	-	46 438	-	24 170	-	0.5%	16 750	12 377	12 884	-18.9%	0.3%				
Rates and taxes	310 675	253 966	230 686	99 183	-31.7%	5.9%	118 856	183 385	189 731	24.1%	3.7%				
Fines and penalties	13	-	-	-	-100.0%	-	-	-	-	-	-				
Municipal bank accounts	-	-	33	-	-	-	-	-	-	-	-				
Total	3 118 356	4 086 032	2 867 186	4 968 565	16.8%	100.0%	4 250 475	4 438 641	4 603 321	-2.5%	100.0%				

Personnel information

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

Programmes																			
1. Administration																			
2. Land Administration																			
3. Land Reform and Restitution																			
4. Rural Development																			
Number of posts estimated for 31 March 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							2025/26 - 2028/29	2026/27 - 2028/29			
		2024/25	2025/26	2026/27	2027/28	2028/29													
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Land Reform and Rural Development																			
Salary level	3 748	32	3 558	2 556.1	0.7	3 786	2 743.4	0.7	3 748	2 843.9	0.8	3 723	2 971.6	0.8	3 641	3 064.0	0.8	-1.3%	100.0%
1 – 6	1 051	2	1 011	341.7	0.3	880	348.8	0.4	877	366.4	0.4	874	384.8	0.4	853	395.2	0.5	-1.0%	23.4%
7 – 10	1 875	20	1 798	1 161.2	0.6	1 956	1 222.5	0.6	1 939	1 274.8	0.7	1 926	1 334.3	0.7	1 879	1 367.4	0.7	-1.3%	51.7%
11 – 12	583	3	542	640.4	1.2	617	679.6	1.1	610	705.1	1.2	605	737.2	1.2	595	767.7	1.3	-1.2%	16.3%
13 – 16	238	7	194	401.9	2.1	333	492.6	1.5	322	497.6	1.5	318	515.3	1.6	314	533.7	1.7	-1.9%	8.6%
Other	1	-	13	10.9	0.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Programme	3 748	32	3 558	2 556.1	0.7	3 786	2 743.4	0.7	3 748	2 843.9	0.8	3 723	2 971.6	0.8	3 641	3 064.0	0.8	-1.3%	100.0%
Programme 1	1 368	5	1 286	933.6	0.7	1 405	946.8	0.7	1 390	985.5	0.7	1 380	1 028.6	0.7	1 360	1 060.1	0.8	-1.1%	37.2%
Programme 2	789	-	746	531.7	0.7	799	581.0	0.7	794	605.1	0.8	789	631.4	0.8	770	651.3	0.8	-1.2%	21.2%
Programme 3	1 386	23	1 336	944.1	0.7	1 377	1 032.2	0.7	1 361	1 071.1	0.8	1 352	1 118.0	0.8	1 327	1 152.1	0.9	-1.2%	36.4%
Programme 4	205	4	190	146.7	0.8	205	183.3	0.9	203	182.2	0.9	202	193.7	1.0	184	200.4	1.1	-3.5%	5.3%

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

2. Rand million.

Departmental receipts

Table 42.5 Departmental receipts by economic classification

	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	2026/27	2027/28		
R thousand	69 543	82 389	83 721	33 528	40 354	-16.6%	100.0%	42 096	43 613	45 188	3.8%	100.0%
Departmental receipts	69 543	82 389	83 721	33 528	40 354	-16.6%	100.0%	42 096	43 613	45 188	3.8%	100.0%
Sales of goods and services produced by department	19 073	18 390	15 875	16 163	16 163	-5.4%	25.2%	16 745	17 348	17 975	3.6%	39.8%
Sales by market establishments	643	718	776	1 022	1 022	16.7%	1.1%	1 059	1 097	1 137	3.6%	2.5%
of which:												
Dwellings	49	45	320	302	302	83.3%	0.3%	313	324	336	3.6%	0.7%
Rental parking:	57	37	11	-	-	-100.0%	-	-	-	-	-	-
Covered and open Market establishment: Non-residential building	537	636	445	720	720	10.3%	0.8%	746	773	801	3.6%	1.8%
Administrative fees of which:	15 843	15 121	12 652	12 531	12 531	-7.5%	20.3%	12 983	13 451	13 937	3.6%	30.8%
Inspection fees:	2	-	-	-	-	-100.0%	-	-	-	-	-	-
Statutory services	10	63	9	11	11	3.2%	-	12	13	14	8.4%	-
Other	37	36	115	20	20	-18.5%	0.1%	21	22	23	4.8%	0.1%
Servitude rights	15 794	15 022	12 528	12 500	12 500	-7.5%	20.2%	12 950	13 416	13 900	3.6%	30.8%
Surveyor inspection fees	2 587	2 551	2 447	2 610	2 610	0.3%	3.7%	2 703	2 800	2 901	3.6%	6.4%
Other sales of which:												
Other	327	217	154	200	200	-15.1%	0.3%	207	214	222	3.5%	0.5%
Services rendered:	1 139	1 101	1 128	1 234	1 234	2.7%	1.7%	1 278	1 324	1 372	3.6%	3.0%
Commission on insurance and garnishee	1 121	1 233	1 165	1 176	1 176	1.6%	1.7%	1 218	1 262	1 307	3.6%	2.9%
Sales: Maps	2	1	26	2	2	-	-	2	3	4	26.0%	-
Sales of scrap, waste, arms and other used current goods of which:												
Wastepaper	-	1	1	2	2	-	-	2	3	4	26.0%	-
Sales of scrap	2	-	25	-	-	-100.0%	-	-	-	-	-	-
Transfers received	-	-	205	4	4	-	0.1%	4	5	6	14.5%	-
Interest, dividends and rent on land	35 670	40 688	38 099	12 232	14 900	-25.2%	46.9%	15 436	15 992	16 568	3.6%	36.7%
Interest	32 336	35 703	16 693	7 900	7 900	-37.5%	33.6%	8 184	8 479	8 784	3.6%	19.4%
Rent on land	3 334	4 985	6 566	4 332	7 000	28.0%	7.9%	7 252	7 513	7 784	3.6%	17.2%
Sales of capital assets	1 175	4 235	1 393	280	-	-100.0%	2.5%	290	300	311	-	0.7%
Transactions in financial assets and liabilities	13 623	19 075	28 123	4 847	9 285	-12.0%	25.4%	9 619	9 965	10 324	3.6%	22.8%
Total	69 543	82 389	83 721	33 528	40 354	-16.6%	100.0%	42 096	43 613	45 188	3.8%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

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

Subprogramme	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											
Ministry	31.5	33.5	30.5	50.5	17.1%	1.7%	52.3	54.4	56.1	3.6%	2.5%
Department Management	50.9	51.3	55.3	68.6	10.5%	2.7%	72.1	75.3	77.7	4.2%	3.4%
Internal Audit	34.3	33.3	42.5	44.8	9.3%	1.8%	47.5	49.5	51.1	4.5%	2.3%
Financial Management Services	177.2	190.4	155.1	171.5	-1.1%	8.2%	216.5	185.9	191.7	3.8%	9.0%
Corporate Support Services	439.4	478.9	551.3	474.1	2.6%	22.8%	481.0	500.1	515.9	2.9%	22.8%
Provincial Operations	1 401.6	515.1	503.9	573.6	-25.8%	35.2%	578.9	603.6	622.2	2.8%	27.4%
Office Accommodation	339.4	658.0	714.2	638.1	23.4%	27.6%	693.9	715.8	736.7	4.9%	32.6%
Total	2 474.2	1 960.6	2 052.7	2 021.2	-6.5%	100.0%	2 142.2	2 184.6	2 251.4	3.7%	100.0%
Change to 2025							93.0	43.1	13.7		
Budget estimate											
Economic classification											
Current payments	2 397.9	1 895.2	1 996.8	1 996.4	-5.9%	97.4%	2 084.2	2 163.9	2 229.6	3.8%	98.5%
Compensation of employees	1 666.2	839.2	933.6	946.8	-17.2%	51.5%	985.5	1 028.6	1 060.1	3.8%	46.7%
Goods and services	731.7	1 056.0	1 063.2	1 049.5	12.8%	45.8%	1 098.7	1 135.3	1 169.5	3.7%	51.7%
of which:											
Audit costs: External	11.3	11.3	11.6	27.1	33.7%	0.7%	23.8	24.6	25.4	-2.1%	1.1%
Communication	17.8	29.0	30.6	43.8	35.1%	1.4%	22.6	22.6	23.3	-19.0%	1.0%
Computer services	45.4	65.1	57.5	101.8	30.9%	3.2%	135.9	139.6	143.9	12.2%	6.4%
Operating leases	114.1	377.9	434.6	370.9	48.1%	15.2%	504.6	519.6	534.5	13.0%	23.7%
Property payments	293.3	294.5	-	269.0	-2.8%	10.1%	212.3	219.2	226.0	-5.7%	10.0%
Travel and subsistence	125.7	110.6	12.3	58.1	-22.7%	3.6%	60.7	63.6	66.2	4.5%	2.9%
Interest and rent on land	0.0	-	0.0	0.0	-10.6%	0.0%	-	-	-	-100.0%	-
Transfers and subsidies	4.8	3.8	5.9	1.5	-32.9%	0.2%	39.1	1.2	1.3	-4.6%	0.6%
Provinces and municipalities	0.1	0.1	0.1	0.1	7.4%	0.0%	0.1	0.1	0.1	4.2%	0.0%
Departmental agencies and accounts	0.8	0.8	0.9	0.9	2.3%	0.0%	0.9	1.0	1.0	4.4%	0.0%
Public corporations and private enterprises	0.0	0.0	0.0	0.0	14.5%	0.0%	0.0	0.0	0.0	-61.8%	0.0%
Households	3.9	2.8	4.9	0.5	-51.2%	0.1%	38.1	0.1	0.1	-31.9%	0.6%
Payments for capital assets	70.1	60.9	48.7	23.4	-30.7%	2.4%	18.9	19.4	20.5	-4.2%	0.9%
Buildings and other fixed structures	47.4	7.8	5.9	0.1	-88.9%	0.7%	-	-	-	-100.0%	-
Machinery and equipment	22.5	51.1	42.8	22.8	0.4%	1.6%	18.8	19.3	20.4	-3.7%	0.9%
Software and other intangible assets	0.2	2.0	-	0.5	35.7%	0.0%	0.1	0.1	0.1	-37.1%	0.0%
Payments for financial assets	1.3	0.7	1.3	-	-100.0%	0.0%	-	-	-	-	-
Total	2 474.2	1 960.6	2 052.7	2 021.2	-6.5%	100.0%	2 142.2	2 184.6	2 251.4	3.7%	100.0%
Proportion of total programme expenditure to vote expenditure	27.3%	20.2%	25.1%	19.3%	-	-	20.7%	20.4%	20.4%	-	-
Details of transfers and subsidies											
Households											
Social benefits											
Current	3.9	2.8	4.7	0.5	-51.2%	0.1%	38.1	0.1	0.1	-31.9%	0.6%
Employee social benefits	3.9	2.8	4.7	0.5	-51.2%	0.1%	0.1	0.1	0.1	-31.9%	0.0%
Early retirement and voluntary exit programmes	-	-	-	-	-	-	37.9	-	-	-	0.6%
Other transfers to households											
Current	-	-	0.2	-	-	-	-	-	-	-	-
Claims against the state	-	-	0.2	-	-	-	-	-	-	-	-
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	0.8	0.8	0.9	0.9	2.3%	-	0.9	1.0	1.0	4.4%	0.0%
Primary Agriculture Sector	0.8	0.8	0.9	0.9	2.3%	-	0.9	1.0	1.0	4.4%	0.0%
Education and Training Authority	-	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises											
Other transfers to public corporations											
Current	0.0	0.0	0.0	0.0	14.5%	-	0.0	0.0	0.0	-61.8%	0.0%
Communication licences	0.0	0.0	0.0	0.0	14.5%	-	0.0	0.0	0.0	-61.8%	0.0%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.1	0.1	0.1	0.1	7.4%	-	0.1	0.1	0.1	4.2%	0.0%
Vehicle licences	0.1	0.1	0.1	0.1	7.4%	-	0.1	0.1	0.1	4.2%	0.0%
Municipal bank accounts											
Current	-	-	0.0	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	0.0	-	-	-	-	-	-	-	-

Personnel information

Table 42.7 Administration personnel numbers and cost by salary level¹

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			
Administration			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	1 368	5	1 286	933.6	0.7	1 405	946.8	0.7	1 390	985.5	0.7	1 380	1 028.6	0.7	1 360	1 060.1	0.8		
1 – 6	586	1	550	162.2	0.3	432	168.6	0.4	431	178.4	0.4	429	187.2	0.4	426	194.9	0.5	-1.1%	100.0%
7 – 10	593	1	566	393.3	0.7	661	379.5	0.6	656	399.4	0.6	651	417.7	0.6	639	429.4	0.7	-0.5%	31.1%
11 – 12	155	2	135	205.5	1.5	185	200.8	1.1	182	209.1	1.1	180	217.9	1.2	177	225.1	1.3	-1.1%	47.1%
13 – 16	33	1	22	161.6	7.3	127	197.9	1.6	121	198.6	1.6	120	205.9	1.7	118	210.7	1.8	-1.5%	13.1%
Other	1	–	13	10.9	0.8	–	–	–	–	–	–	–	–	–	–	–	–	-2.4%	8.7%

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

2. Rand million.

Programme 2: Land Administration

Programme purpose

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

Objectives

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

Subprogrammes

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

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

Expenditure trends and estimates

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

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average Expenditure/Total (%)
	2022/23	2023/24	2024/25				2025/26	2022/23 - 2025/26	2026/27		
R million											
National Geomatics Management Services	524.5	531.2	545.6	585.0	3.7%	76.8%	599.3	624.4	643.9	3.3%	73.0%
Spatial Planning and Land Use	114.8	156.8	158.3	176.4	15.4%	21.3%	194.1	202.3	208.7	5.8%	23.6%
Deeds Registration	–	–	–	0.0	–	0.0%	19.3	–	–	-100.0%	0.8%
South African Council of Planners	4.3	8.3	6.4	8.7	27.0%	1.0%	9.1	9.4	9.7	3.7%	1.1%
South African Geomatics Council	4.0	4.0	3.8	3.0	-8.7%	0.5%	3.2	3.3	3.4	3.5%	0.4%
Integrated Land Administration	–	–	–	0.0	–	0.0%	0.0	0.0	0.0	–	0.0%
South African Spatial Data Infrastructure	–	–	–	10.0	–	0.4%	9.8	9.7	10.0	-0.1%	1.1%
Total	647.5	700.4	714.1	783.2	6.5%	100.0%	834.7	849.1	875.7	3.8%	100.0%
Change to 2025 Budget estimate				–			8.0	(15.2)	(27.4)		
Economic classification											
Current payments	561.6	631.4	651.7	724.0	8.8%	90.3%	758.5	789.9	813.2	3.9%	92.3%
Compensation of employees	440.1	510.6	531.7	581.0	9.7%	72.5%	605.1	631.4	651.3	3.9%	73.8%
Goods and services	121.5	120.8	120.0	143.0	5.6%	17.8%	153.4	158.5	161.9	4.2%	18.5%
<i>of which:</i>											
<i>Computer services</i>	33.7	31.8	40.2	13.4	-26.4%	4.2%	38.7	38.9	40.5	44.5%	4.6%
<i>Consultants: Business and advisory services</i>	27.7	32.7	34.0	52.0	23.3%	5.1%	56.8	58.4	57.9	3.6%	6.8%
<i>Contractors</i>	13.5	8.7	8.9	15.1	3.8%	1.6%	15.3	17.0	17.6	5.3%	1.9%
<i>Fleet services (including government motor transport)</i>	2.2	2.1	3.9	2.3	0.9%	0.4%	2.5	2.8	2.9	8.9%	0.3%
<i>Consumables: Stationery, printing and office supplies</i>	3.4	2.6	2.6	4.9	12.9%	0.5%	4.1	4.3	4.7	-1.7%	0.5%
<i>Travel and subsistence</i>	19.2	20.1	–	31.7	18.1%	2.5%	20.3	21.2	21.8	-11.7%	2.5%
Transfers and subsidies	46.8	52.8	48.7	47.7	0.6%	6.9%	69.0	51.8	53.3	3.8%	6.8%
Provinces and municipalities	0.0	0.0	0.0	0.0	40.9%	0.0%	0.0	0.0	0.0	2.3%	0.0%
Departmental agencies and accounts	4.0	4.0	3.8	3.1	-8.6%	0.5%	22.4	3.3	3.4	3.5%	1.1%
Foreign governments and international organisations	3.6	7.4	3.9	4.4	6.5%	0.7%	4.6	4.8	4.9	3.9%	0.6%
Non-profit institutions	4.3	8.3	6.4	8.7	27.0%	1.0%	9.1	9.4	9.7	3.7%	1.1%
Households	34.9	33.1	34.7	31.5	-3.4%	4.7%	32.9	34.2	35.3	3.9%	4.0%
Payments for capital assets	38.6	16.1	13.6	11.5	-33.2%	2.8%	7.3	7.4	9.1	-7.4%	0.9%
Machinery and equipment	38.6	16.1	13.6	11.5	-33.2%	2.8%	7.3	7.4	9.1	-7.4%	0.9%
Payments for financial assets	0.4	0.0	0.1	–	-100.0%	0.0%	–	–	–	–	–
Total	647.5	700.4	714.1	783.2	6.5%	100.0%	834.7	849.1	875.7	3.8%	100.0%
Proportion of total programme expenditure to vote expenditure	7.1%	7.2%	8.7%	7.5%	–	–	8.1%	7.9%	7.9%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.5	0.9	1.7	0.7	-23.8%	0.2%	0.6	0.6	0.6	-1.8%	0.1%
Employee social benefits	1.5	0.9	1.7	0.7	-23.8%	0.2%	0.6	0.6	0.6	-1.8%	0.1%
Other transfers to households											
Current	33.4	32.2	33.0	30.8	-2.7%	4.6%	32.3	33.6	34.7	4.0%	3.9%
Bursaries for non-employees	33.4	32.2	33.0	30.8	-2.7%	4.6%	32.3	33.6	34.7	4.0%	3.9%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	4.0	4.0	3.8	3.1	-8.6%	0.5%	22.4	3.3	3.4	3.5%	1.1%
Registration of deeds trading entity	–	–	–	0.0	–	–	19.3	–	–	-100.0%	0.8%
South African Geomatics Council	4.0	4.0	3.8	3.0	-8.7%	0.5%	3.2	3.3	3.4	3.5%	0.4%
Non-profit institutions											
Current	4.3	8.3	6.4	8.7	27.0%	1.0%	9.1	9.4	9.7	3.7%	1.1%
South African Council for Planners	4.3	8.3	6.4	8.7	27.0%	1.0%	9.1	9.4	9.7	3.7%	1.1%
Foreign governments and international organisations											
Current	3.6	7.4	3.9	4.4	6.5%	0.7%	4.6	4.8	4.9	3.9%	0.6%
Open Geospatial Consortium	0.5	0.6	0.6	0.6	4.3%	0.1%	0.6	0.7	0.7	4.5%	0.1%
Regional Centre for Mapping of Resources for Development	3.1	6.8	3.3	3.8	6.8%	0.6%	3.9	4.1	4.2	3.8%	0.5%
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.0	0.0	0.0	40.9%	–	0.0	0.0	0.0	2.3%	0.0%
Vehicle licences	0.0	0.0	0.0	0.0	40.9%	–	0.0	0.0	0.0	2.3%	0.0%

Personnel information

Table 42.9 Land Administration personnel numbers and cost by salary level¹

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				
Land Administration		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	789	-	746	531.7	0.7	799	581.0	0.7	794	605.1	0.8	789	631.4	0.8	770	651.3	0.8	-1.2%	100.0%
1 – 6	181	-	178	68.0	0.4	163	61.3	0.4	162	64.0	0.4	161	66.9	0.4	153	67.1	0.4	-2.1%	20.2%
7 – 10	365	-	346	200.5	0.6	386	222.2	0.6	385	232.8	0.6	383	243.3	0.6	374	249.4	0.7	-1.0%	48.5%
11 – 12	180	-	172	188.0	1.1	185	202.1	1.1	183	210.0	1.1	181	218.4	1.2	179	227.2	1.3	-1.1%	23.1%
13 – 16	63	-	50	75.2	1.5	65	95.4	1.5	64	98.2	1.5	64	102.8	1.6	64	107.5	1.7	-0.5%	8.2%

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

2. Rand million.

Programme 3: Land Reform and Restitution

Programme purpose

Acquire and redistribute land.

Objective

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

Subprogrammes

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

Expenditure trends and estimates

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

Subprogramme	Audited outcome				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25	2025/26				2026/27	2027/28	2028/29		
R million						2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
Commission on Restitution of Land Rights	15.2	3.8	24.7	61.8	59.7%	0.5%	98.7	97.0	98.9	17.0%	1.4%	
Restitution	3 903.7	3 904.9	2 793.1	4 556.4	5.3%	64.8%	3 839.5	3 999.5	4 127.9	-3.2%	58.9%	
Land Redistribution and Tenure Reform	716.4	1 373.8	968.1	1 293.9	21.8%	18.6%	1 643.2	1 452.6	1 464.1	4.2%	22.4%	
Agricultural Land Holding Account	596.8	734.9	855.7	946.2	16.6%	13.4%	894.5	993.8	1 055.6	3.7%	14.5%	
Ingonyama Trust Board	24.4	23.8	21.9	22.8	-2.2%	0.4%	23.8	24.7	25.5	3.7%	0.4%	
Office of the Valuer-General	107.2	140.3	142.8	149.2	11.7%	2.3%	155.2	161.4	166.4	3.7%	2.4%	
Total	5 363.5	6 181.5	4 806.3	7 030.4	9.4%	100.0%	6 654.9	6 729.0	6 938.4	-0.4%	100.0%	
Change to 2025 Budget estimate				-			127.1	(93.7)	(190.7)			

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

Economic classification	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											
Current payments	964.0	1 734.8	1 282.0	1 640.4	19.4%	24.0%	2 057.9	1 855.5	1 882.7	4.7%	28.5%
Compensation of employees	498.9	1 268.7	944.1	1 032.2	27.4%	16.0%	1 071.1	1 118.0	1 152.1	3.7%	16.4%
Goods and services	465.0	466.1	337.8	608.2	9.4%	8.0%	986.8	737.5	730.6	6.3%	12.1%
<i>of which:</i>											
<i>Consultants: Business and advisory services</i>	67.9	24.6	29.9	103.5	15.1%	1.0%	152.4	142.2	144.0	11.6%	2.2%
<i>Infrastructure and planning services</i>	1.4	1.8	1.2	17.1	132.5%	0.1%	303.0	43.2	13.5	-7.6%	1.8%
<i>Legal services</i>	57.2	120.3	20.5	58.6	0.8%	1.1%	62.4	62.0	63.1	2.5%	0.9%
<i>Operating leases</i>	27.0	24.1	27.2	33.2	7.1%	0.5%	98.3	101.8	104.9	46.8%	1.5%
<i>Travel and subsistence</i>	132.9	113.0	51.3	112.0	-5.6%	1.8%	118.1	127.8	131.2	5.4%	1.9%
<i>Venues and facilities</i>	40.1	27.7	9.7	38.3	-1.5%	0.5%	32.2	31.6	32.3	-5.6%	0.5%
Interest and rent on land	0.0	0.0	0.2	-	-100.0%	0.0%	-	-	-	-	-
Transfers and subsidies	3 050.6	4 001.8	2 769.8	4 885.5	17.0%	62.9%	4 058.9	4 301.8	4 465.3	-3.0%	63.1%
Provinces and municipalities	310.7	300.7	230.7	123.7	-26.4%	4.1%	136.0	196.1	203.0	18.0%	2.6%
Departmental agencies and accounts	728.3	899.0	1 020.3	1 118.3	15.4%	16.1%	1 073.5	1 179.9	1 247.5	3.7%	17.2%
Public corporations and private enterprises	-	-	-	0.0	-	0.0%	-	-	-	-100.0%	-
Households	2 011.6	2 802.1	1 518.8	3 643.6	21.9%	42.7%	2 849.5	2 925.8	3 014.8	-6.1%	43.3%
Payments for capital assets	1 347.0	443.8	750.6	504.4	-27.9%	13.0%	538.1	571.8	590.3	5.4%	8.4%
Buildings and other fixed structures	17.5	11.9	9.8	53.0	44.6%	0.4%	-	-	-	-100.0%	-
Machinery and equipment	26.7	21.7	15.5	47.2	21.0%	0.5%	17.0	17.6	18.6	-26.7%	0.3%
Land and sub-soil assets	1 302.8	410.1	725.3	402.6	-32.4%	12.2%	521.1	554.1	571.7	12.4%	8.1%
Software and other intangible assets	-	-	-	1.6	-	0.0%	-	-	-	-100.0%	-
Payments for financial assets	1.9	1.1	3.8	-	-100.0%	0.0%	-	-	-	-	-
Total	5 363.5	6 181.5	4 806.3	7 030.4	9.4%	100.0%	6 654.9	6 729.0	6 938.4	-0.4%	100.0%
Proportion of total programme expenditure to vote expenditure	59.2%	63.8%	58.9%	67.2%	-	-	64.3%	62.8%	62.8%	-	-
Details of transfers and subsidies											
Households											
Social benefits											
Current	1.6	1.3	1.7	2.0	6.6%	-	0.5	0.5	0.5	-36.0%	0.0%
Employee social benefits	1.6	1.3	1.7	2.0	6.6%	-	0.5	0.5	0.5	-36.0%	0.0%
Other transfers to households											
Current	2 010.0	2 800.8	1 517.1	3 641.6	21.9%	42.6%	2 849.0	2 925.3	3 014.3	-6.1%	43.2%
Claims against the state	1.2	2.4	0.7	0.1	-55.6%	-	-	-	-	-100.0%	-
Restitution grants	2 008.8	2 798.4	1 516.4	3 427.5	19.5%	41.7%	2 687.6	2 757.1	2 840.8	-6.1%	40.8%
Land reform grants: Land redistribution payments	-	-	-	213.9	-	0.9%	161.3	168.1	173.5	-6.7%	2.5%
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	728.3	899.0	1 020.3	1 118.3	15.4%	16.1%	1 073.5	1 179.9	1 247.5	3.7%	17.2%
Agricultural land holding account	596.8	734.9	855.7	946.2	16.6%	13.4%	894.5	993.8	1 055.6	3.7%	14.5%
KwaZulu-Natal Ingonyama Trust Board	24.4	23.8	21.9	22.8	-2.2%	0.4%	23.8	24.7	25.5	3.7%	0.4%
Office of the Valuer-General	107.2	140.3	142.8	149.2	11.7%	2.3%	155.2	161.4	166.4	3.7%	2.4%
Public corporations and private enterprises											
Other transfers to public corporations											
Capital	-	-	-	0.0	-	-	-	-	-	-100.0%	-
Land Bank black producer commercialisation programme	-	-	-	0.0	-	-	-	-	-	-100.0%	-
Provinces and municipalities											
Provincial agencies and funds											
Current	0.0	0.3	-	0.3	375.2%	-	0.3	0.4	0.4	5.4%	0.0%
Vehicle licences	0.0	0.3	-	0.3	375.2%	-	0.3	0.4	0.4	5.4%	0.0%
Municipal bank accounts											
Current	310.7	300.4	230.7	123.4	-26.5%	4.1%	135.6	195.8	202.6	18.0%	2.6%
Municipal rates and taxes	-	46.4	-	24.2	-	0.3%	16.8	12.4	12.9	-18.9%	0.2%
Rates and taxes	310.7	254.0	230.7	99.2	-31.7%	3.8%	118.9	183.4	189.7	24.1%	2.4%
Fines and penalties	0.0	-	-	-	-100.0%	-	-	-	-	-	-

Personnel information

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

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					
Land Reform and Restitution		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	1 386	23	1 336	944.1	0.7	1 377	1 032.2	0.7	1 361	1 071.1	0.8	1 352	1 118.0	0.8	1 327	1 152.1	0.9	-1.2%	100.0%
1 – 6	255	1	254	98.4	0.4	255	103.2	0.4	254	108.2	0.4	254	113.9	0.4	249	117.5	0.5	-0.8%	18.7%
7 – 10	837	16	809	515.6	0.6	830	559.9	0.7	819	580.9	0.7	813	607.2	0.7	799	625.4	0.8	-1.3%	60.2%
11 – 12	188	1	180	197.0	1.1	187	214.3	1.1	185	223.1	1.2	184	233.6	1.3	180	241.8	1.3	-1.3%	13.6%
13 – 16	106	5	93	133.1	1.4	105	154.9	1.5	103	158.9	1.5	101	163.3	1.6	99	167.4	1.7	-1.9%	7.5%

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

2. Rand million.

Programme 4: Rural Development

Programme purpose

Facilitate rural development strategies for socioeconomic growth.

Objective

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

Subprogrammes

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

Expenditure trends and estimates

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

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28		
R million					2022/23 - 2025/26					2025/26 - 2028/29	2026/27 - 2028/29
National Rural Youth Service Corps	156.9	352.2	242.2	193.3	7.2%	35.7%	291.5	296.2	297.9	15.5%	33.3%
Rural Infrastructure Development	403.4	469.3	325.7	387.9	-1.3%	59.9%	378.2	596.7	622.5	17.1%	60.1%
Technology Research and Development	19.2	19.2	22.3	31.4	17.9%	3.5%	33.1	34.3	35.4	4.0%	3.9%
Rural Development Co-ordination	2.1	3.0	–	20.7	113.7%	1.0%	20.6	25.2	26.9	9.1%	2.7%
Total	581.6	843.7	590.2	633.3	2.9%	100.0%	723.4	952.4	982.7	15.8%	100.0%
Change to 2025 Budget estimate				–			(209.6)	(14.1)	(27.1)		

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

Economic classification	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			2025/26 - 2028/29	2026/27 - 2028/29
	R million													
Current payments	188.6	430.5	293.2	413.3	29.9%	50.0%	633.5	862.1	892.5	29.3%	89.8%			
Compensation of employees	48.6	154.0	146.7	183.3	55.7%	20.1%	182.2	193.7	200.4	3.0%	21.7%			
Goods and services	140.1	276.4	146.5	229.9	18.0%	29.9%	451.3	668.4	692.1	44.4%	68.1%			
<i>of which:</i>														
<i>Consultants: Business and advisory services</i>	4.1	6.7	4.3	19.5	68.4%	1.3%	70.3	72.5	75.2	56.9%	8.2%			
<i>Infrastructure and planning services</i>	0.3	5.4	1.7	100.6	613.4%	4.1%	238.8	452.1	473.0	67.5%	43.8%			
<i>Contractors</i>	1.4	2.3	0.0	5.7	58.1%	0.4%	6.5	6.5	6.6	5.3%	0.7%			
<i>Travel and subsistence</i>	61.4	99.8	67.7	31.7	-19.8%	9.8%	27.4	29.6	30.7	-1.1%	3.3%			
<i>Training and development</i>	46.7	126.5	0.2	44.3	-1.7%	8.2%	97.5	96.1	94.6	28.8%	10.8%			
<i>Operating payments</i>	1.0	0.5	3.2	1.6	17.0%	0.2%	1.6	1.7	1.7	1.6%	0.2%			
Transfers and subsidies	16.0	27.6	42.7	33.9	28.4%	4.5%	83.5	83.9	83.4	35.0%	9.4%			
Public corporations and private enterprises	9.3	-	0.4	-	-100.0%	0.4%	-	-	-	-	-			
Households	6.8	27.6	42.4	33.9	71.2%	4.2%	83.5	83.9	83.4	35.0%	9.4%			
Payments for capital assets	376.4	385.4	253.8	186.2	-20.9%	45.4%	6.3	6.5	6.9	-66.7%	0.7%			
Buildings and other fixed structures	373.2	382.4	249.4	177.7	-21.9%	44.6%	-	-	-	-100.0%	-			
Machinery and equipment	3.3	3.0	4.5	8.5	37.1%	0.7%	6.3	6.5	6.9	-6.8%	0.7%			
Payments for financial assets	0.6	0.2	0.4	-	-100.0%	0.0%	-	-	-	-	-			
Total	581.6	843.7	590.2	633.3	2.9%	100.0%	723.4	952.4	982.7	15.8%	100.0%			
Proportion of total programme expenditure to vote expenditure	6.4%	8.7%	7.2%	6.1%	-	-	7.0%	8.9%	8.9%	-	-			
Details of transfers and subsidies														
Households														
Social benefits														
Current	0.7	0.2	0.4	-	-100.0%	-	-	-	-	-	-			
Employee social benefits	0.7	0.2	0.4	-	-100.0%	-	-	-	-	-	-			
Other transfers to households														
Current	6.1	27.5	41.9	33.9	77.3%	4.1%	83.5	83.9	83.4	35.0%	9.4%			
National rural youth service corps	6.1	27.5	41.9	33.9	77.3%	4.1%	83.5	83.9	83.4	35.0%	9.4%			
Public corporations and private enterprises														
Other transfers to private enterprises														
Current	9.3	-	0.4	-	-100.0%	0.4%	-	-	-	-	-			
Claims against the state	9.3	-	0.4	-	-100.0%	0.4%	-	-	-	-	-			

Personnel information

Table 42.13 Rural Development personnel numbers and cost by salary level¹

Rural Development	Salary level	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
	205	4	190	146.7	0.8	205	183.3	0.9	203	182.2	0.9	202	193.7	1.0	184	200.4	1.1	-3.5%	100.0%
1-6	29	-	29	13.1	0.5	30	15.6	0.5	30	15.8	0.5	30	16.9	0.6	25	15.5	0.6	-5.9%	14.4%
7-10	80	3	77	51.7	0.7	79	60.9	0.8	79	61.7	0.8	79	66.1	0.8	67	63.1	0.9	-5.3%	38.2%
11-12	60	-	55	49.8	0.9	60	62.4	1.0	60	62.9	1.0	60	67.3	1.1	59	73.6	1.2	-0.6%	30.4%
13-16	36	1	29	32.0	1.1	36	44.4	1.2	34	41.9	1.2	33	43.4	1.3	33	48.1	1.5	-2.9%	17.0%

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

2. Rand million.

Entities

Agricultural land holding account

Selected performance indicators

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

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of hectares strategically located land for redistribution per year	Administration	Reduced poverty and improved livelihoods	50 701	34 839	42 312	38 000	42 204	42 000	44 000
Number of farms supported through the land development support programme per year	Administration		83	40	40	36	27	30	34

Entity overview

The agricultural land holding account was established in terms of the Provision of Land and Assistance Act (1993), as amended, with the purpose of acquiring strategically located land and other property (movable and immovable), to be held by the state for the use by beneficiaries/lessees of the programme. The entity also provides comprehensive farm development support to smallholder farmers and land reform beneficiaries.

The entity's focus over the MTEF period will be on acquiring and allocating land, providing financial and technical support to farmers, and ensuring that farms with high commercial capacity are equipped with adequate infrastructure to increase their potential. To this end, the entity aims to acquire an estimated 128 204 hectares of land over the medium term and support 91 projects through its land development support programme.

Expenditure is set to increase at an average annual rate of 4.4 per cent, from R1.1 billion in 2025/26 to R1.3 billion in 2028/29, mainly due to an anticipated increase in expenditure on land development support. Transfers from the department are expected to account for 79.1 per cent (R2.9 billion) of the entity's budget over the next 3 years. Revenue is projected to increase at an average annual rate of 2.3 per cent, from R1.2 billion in 2025/26 to R1.3 billion in 2028/29.

Programmes/Objectives/Activities

Table 42.15 Agricultural land holding 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				2026/27	2027/28	2028/29		
R million												
Administration	579.3	679.2	812.6	1 142.3	25.4%	100.0%	1 158.1	1 247.1	1 299.7	4.4%	100.0%	
Total	579.3	679.2	812.6	1 142.3	25.4%	100.0%	1 158.1	1 247.1	1 299.7	4.4%	100.0%	

Statements of financial performance, cash flow and financial position

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

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome			2025/26				2022/23 - 2025/26	2026/27	2027/28		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Revenue											
Non-tax revenue	204.7	303.8	288.1	274.3	10.2%	25.5%	268.3	258.5	249.5	-3.1%	20.9%
Other non-tax revenue	204.7	303.8	288.1	274.3	10.2%	25.5%	268.3	258.5	249.5	-3.1%	20.9%
Transfers received	596.8	734.9	855.7	946.2	16.6%	74.5%	894.5	993.8	1 055.6	3.7%	79.1%
Total revenue	801.5	1 038.7	1 143.7	1 220.5	15.0%	100.0%	1 162.8	1 252.3	1 305.1	2.3%	100.0%
Expenses											
Current expenses	400.6	424.2	544.9	763.4	24.0%	66.4%	781.8	866.8	921.1	6.5%	69.4%
Goods and services	316.2	340.0	461.5	678.4	29.0%	55.9%	698.4	783.7	838.3	7.3%	62.6%
Depreciation	83.1	81.2	83.2	85.0	0.7%	10.3%	83.4	83.1	82.9	-0.8%	6.7%
Interest, dividends and rent on land	1.2	3.0	0.2	-	-100.0%	0.1%	-	-	-	-	-
Transfers and subsidies	178.7	255.0	267.7	378.9	28.5%	33.6%	376.3	380.3	378.6	-	30.6%
Total expenses	579.3	679.2	812.6	1 142.3	25.4%	100.0%	1 158.1	1 247.1	1 299.7	4.4%	100.0%
Surplus/(Deficit)	222.1	359.5	331.1	78.2	-29.4%		4.6	5.2	5.4	-59.0%	
Cash flow statement											
Cash flow from operating activities	140.9	365.0	580.7	298.5	28.4%	100.0%	353.3	366.9	411.6	11.3%	100.0%
Receipts											
Non-tax receipts	59.1	93.2	106.6	91.4	15.6%	9.9%	98.5	98.3	105.3	4.8%	9.3%
Other tax receipts	59.1	93.2	106.6	91.4	15.6%	9.9%	98.5	98.3	105.3	4.8%	9.3%
Transfers received	596.8	734.9	855.7	946.2	16.6%	88.2%	894.5	993.8	1 055.6	3.7%	90.7%
Financial transactions in assets and liabilities	3.4	2.5	47.4	15.2	65.2%	1.9%	-	-	-	-100.0%	-
Total receipts	659.3	830.7	1 009.6	1 052.8	16.9%	100.0%	993.0	1 092.1	1 160.9	3.3%	100.0%
Payment											
Current payments	181.4	237.1	170.7	381.0	28.1%	44.8%	419.2	431.2	424.1	3.6%	60.3%
Goods and services	181.4	234.1	170.4	381.0	28.1%	44.6%	419.2	431.2	424.1	3.6%	60.3%
Interest and rent on land	-	3.0	0.2	-	-	0.2%	-	-	-	-	-
Transfers and subsidies	337.0	228.6	258.2	373.3	3.5%	55.2%	220.5	294.0	325.2	-4.5%	39.7%
Total payments	518.4	465.7	428.9	754.3	13.3%	100.0%	639.7	725.2	749.3	-0.2%	100.0%
Net cash flow from investing activities	(258.9)	(388.2)	(315.1)	(517.0)	25.9%	100.0%	(452.4)	(475.1)	(522.4)	0.3%	100.0%
Acquisition of property, plant, equipment and intangible assets	(257.0)	(386.6)	(315.0)	(516.0)	26.1%	99.7%	(452.4)	(475.1)	(522.4)	0.4%	100.0%
Acquisition of software and other intangible assets	(1.9)	(1.5)	(0.1)	(1.0)	-19.2%	0.3%	-	-	-	-100.0%	-
Proceeds from the sale of property, plant, equipment and intangible assets	-	-	0.0	-	-	-	-	-	-	-	-
Net increase/(decrease) in cash and cash equivalents	(118.0)	(23.1)	265.7	(218.5)	22.8%	100.0%	(99.2)	(108.2)	(110.8)	-20.3%	100.0%
Statement of financial position											
Carrying value of assets	14 420.7	14 707.1	14 789.5	14 947.7	1.2%	90.4%	14 920.9	14 933.9	14 861.1	-0.2%	91.8%
<i>of which:</i>											
Acquisition of assets	(257.0)	(386.6)	(315.0)	(516.0)	26.1%	100.0%	(452.4)	(475.1)	(522.4)	0.4%	100.0%
Inventory	-	-	2.7	-	-	-	-	-	-	-	-
Receivables and prepayments	868.3	948.0	969.8	961.0	3.4%	5.8%	827.5	788.2	709.4	-9.6%	4.8%
Cash and cash equivalents	563.5	540.2	805.7	587.2	1.4%	3.8%	631.9	523.7	521.1	-3.9%	3.4%
Total assets	15 852.5	16 195.3	16 567.6	16 495.9	1.3%	100.0%	16 380.2	16 245.8	16 091.6	-0.8%	100.0%
Accumulated surplus/(deficit)	15 037.5	15 454.9	15 786.0	15 883.4	1.8%	95.5%	15 888.0	15 893.2	15 898.5	-	97.9%
Trade and other payables	94.8	77.3	79.3	73.3	-8.2%	0.5%	86.6	88.7	76.9	1.6%	0.5%
Provisions	692.5	635.4	674.6	539.2	-8.0%	3.9%	405.6	263.9	116.1	-40.1%	1.6%
Derivatives financial instruments	27.7	27.7	27.7	-	-100.0%	0.1%	-	-	-	-	-
Total equity and liabilities	15 852.5	16 195.3	16 567.6	16 495.9	1.3%	100.0%	16 380.2	16 245.8	16 091.6	-0.8%	100.0%

KwaZulu-Natal Ingonyama Trust Board

Selected performance indicators

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

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Percentage of lease income collected against lease income invoiced per year	Administration	Reduced poverty and improved livelihoods	- ¹	- ¹	95% (R62.1m/ R65.2m)	90%	90%	90%	90%
Number of days taken to process beneficiary disbursement requests (from receipt to payment) per year	Administration		- ¹	- ¹	14	14	14	14	14
Number of workshops and training sessions offered to traditional councils per year	Administration		26	- ²	50	50	50	50	50

1. No historical data available.

2. The board did not measure this indicator in this year as implementation was briefly paused when the entity's new board assumed its duties to allow for the recalibration and efficient use of resources.

Entity overview

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

Over the medium term, the board will focus on systematically aligning its organisational processes with available resources to enhance its effectiveness. This initiative is essential for the entity as it reinforces its commitment to improving land administration and promoting integrated socioeconomic development through fostering collaborative partnerships with traditional authorities, government entities and other stakeholders.

Expenditure is expected to increase at an average annual rate of 3.9 per cent, from R32.4 million in 2025/26 to R36.3 million in 2028/29. Spending on compensation of employees is projected to account for 62.3 per cent (R65.5 million) of the board's total budget over the period ahead. The board is set to derive 70.4 per cent (R74 million) of its revenue over the medium term through transfers from the department, increasing at an average annual rate of 3.7 per cent, from R22.8 million in 2025/26 to R25.5 million in 2028/29. Total revenue is projected to increase in line with expenditure.

Programmes/Objectives/Activities

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

R million	Audited outcome				Revised estimate	Average growth rate (%)	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	2028/29	2025/26 - 2028/29	2026/27 - 2028/29		
Administration	39.9	32.8	29.2	32.4	-6.7%	100.0%	33.7	35.1	36.3	3.9%	100.0%	
Total	39.9	32.8	29.2	32.4	-6.7%	100.0%	33.7	35.1	36.3	3.9%	100.0%	

Statements of financial performance, cash flow and financial position

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

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome			2025/26				2022/23 - 2025/26	2026/27	2027/28		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Revenue											
Non-tax revenue	17.0	11.7	7.7	9.5	-17.6%	32.6%	9.9	10.4	10.8	4.4%	29.6%
Other non-tax revenue	17.0	11.7	7.7	9.5	-17.6%	32.6%	9.9	10.4	10.8	4.4%	29.6%
Transfers received	24.4	25.6	21.9	22.8	-2.2%	67.4%	23.8	24.7	25.5	3.7%	70.4%
Total revenue	41.4	37.3	29.5	32.4	-7.9%	100.0%	33.7	35.1	36.3	3.9%	100.0%
Expenses											
Current expenses	39.9	32.8	29.2	32.4	-6.7%	100.0%	33.7	35.1	36.3	3.9%	100.0%
Compensation of employees	28.3	28.1	18.7	20.0	-10.9%	70.8%	20.9	21.8	22.8	4.4%	62.3%
Goods and services	11.3	4.6	10.4	12.3	3.0%	28.8%	12.8	13.3	13.5	3.1%	37.7%
Depreciation	0.1	0.1	0.0	-	-100.0%	0.2%	-	-	-	-	-
Interest, dividends and rent on land	0.2	-	-	-	-100.0%	0.1%	-	-	-	-	-
Total expenses	39.9	32.8	29.2	32.4	-6.7%	100.0%	33.7	35.1	36.3	3.9%	100.0%
Surplus/(Deficit)	1.5	4.5	-	-	-100.0%	-	-	-	-	-	-
Cash flow statement											
Cash flow from operating activities	2.1	0.4	(1.2)	-	-100.0%	100.0%	-	-	-	-	-
Receipts											
Non-tax receipts	0.1	0.2	0.1	0.2	28.1%	0.4%	0.2	0.2	0.2	4.4%	0.6%
Other tax receipts	0.1	0.2	0.1	0.2	28.1%	0.4%	0.2	0.2	0.2	4.4%	0.6%
Transfers received	39.9	34.4	29.0	32.2	-6.9%	99.6%	33.5	34.9	36.1	3.9%	99.4%
Total receipts	40.0	34.5	29.1	32.4	-6.8%	100.0%	33.7	35.1	36.3	3.9%	100.0%
Payment											
Current payments	37.9	34.1	30.3	32.4	-5.2%	100.0%	33.7	35.1	36.3	3.9%	100.0%
Compensation of employees	26.5	27.8	20.2	20.0	-8.9%	70.1%	20.9	21.8	22.8	4.4%	62.3%
Goods and services	11.3	6.3	10.1	12.3	3.0%	29.7%	12.8	13.3	13.5	3.1%	37.7%
Interest and rent on land	0.2	-	-	-	-100.0%	0.1%	-	-	-	-	-
Total payments	37.9	34.1	30.3	32.4	-5.2%	100.0%	33.7	35.1	36.3	3.9%	100.0%
Net increase/(decrease) in cash and cash equivalents	2.1	0.4	(1.2)	-	-100.0%	100.0%	-	-	-	-	-
Statement of financial position											
Carrying value of assets	0.2	0.0	0.0	-	-100.0%	2.6%	-	-	-	-	-
Receivables and prepayments	0.0	0.0	0.0	0.0	-9.1%	0.8%	0.0	0.0	0.0	-	0.7%
Cash and cash equivalents	2.3	2.8	1.6	1.6	-12.0%	96.6%	1.6	1.6	1.6	-	99.3%
Total assets	2.5	2.8	1.6	1.6	-13.9%	100.0%	1.6	1.6	1.6	-	100.0%
Accumulated surplus/(deficit)	(4.1)	(0.3)	0.1	0.1	-124.2%	-49.6%	0.9	0.9	0.9	145.8%	54.3%
Trade and other payables	5.7	3.1	1.6	1.6	-35.0%	138.0%	0.7	0.7	0.7	-22.0%	45.7%
Provisions	1.0	-	-	-	-100.0%	11.6%	-	-	-	-	-
Total equity and liabilities	2.5	2.8	1.6	1.6	-13.9%	100.0%	1.6	1.6	1.6	-	100.0%

Personnel information

Table 42.20 KwaZulu-Natal Ingonyama Trust Board 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 approved funded posts	Number of posts on establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2024/25		Unit cost	2025/26		Unit cost	2026/27		Unit cost	2027/28			Unit cost	2028/29		Unit cost	
KwaZulu-Natal Ingonyama Trust Board	26	26	26	18.7	0.7	26	20.0	0.8	32	20.9	0.7	30	21.8	0.7	30	22.8	0.8	4.9%	100.0%
Salary level	2	2	2	0.6	0.3	2	0.6	0.3	-	-	-	-	-	-	-	-	-	-100.0%	-
1 – 6	19	19	19	11.1	0.6	19	12.4	0.7	28	16.3	0.6	26	17.0	0.7	26	17.8	0.7	11.0%	87.0%
7 – 10	1	1	1	0.9	0.9	1	0.9	0.9	1	0.9	0.9	1	1.0	1.0	1	1.0	1.0	-	3.3%
11 – 12	4	4	4	6.1	1.5	4	6.1	1.5	3	3.7	1.2	3	3.8	1.3	3	4.0	1.3	-9.1%	9.8%
13 – 16																			

1. Rand million.

Office of the Valuer-General

Selected performance indicators

Table 42.21 Office of the Valuer-General 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
Average number of working days taken to issue a valuation certificate per year	Valuations	Increased employment and work opportunities	50	50	50	50	50	50	50
Percentage completion of valuations submitted by clients within the specified times per year	Valuations		– ¹	99.6% (498/500)	100% (615)	100%	100%	100%	100%

1. No historical data available.

Entity overview

The Property Valuation Act (2014) makes provision for the establishment of the Office of the Valuer-General. In terms of the act, the entity is mandated to support government's land reform programme through the provision of independent and credible property valuation services. The entity intends to support the acceleration of the land reform process over the medium term by ensuring more efficient and decisive settlements of land claim values at an estimated cost of R489.5 million over the period ahead.

Expenditure is set to increase at an average annual rate of 4.1 per cent, from R151 million in 2025/26 to R170.4 million in 2028/29, with compensation of employees accounting for an estimated 52.5 per cent (R256.7 million) of the entity's budget over the medium term. Transfers from the department constitute almost all the entity's revenue over the period ahead. Revenue is expected to increase at an average annual rate of 4.4 per cent, from R151 million in 2025/26 to R171.8 million in 2028/29.

Programmes/Objectives/Activities

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

R million	Audited outcome				Revised estimate	Average growth rate (%)	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	2028/29	2025/26 - 2028/29	2026/27 - 2028/29		
Administration	8.1	9.6	12.2	23.8	43.4%	12.3%	22.8	24.2	26.5	3.6%	15.0%	
Valuations	23.3	21.9	30.8	61.8	38.5%	31.5%	37.5	39.1	40.8	-12.9%	24.0%	
Operations	52.1	62.3	65.8	65.4	7.9%	56.2%	95.8	99.8	103.1	16.4%	61.0%	
Total	83.5	93.8	108.7	151.0	21.9%	100.0%	156.0	163.1	170.4	4.1%	100.0%	

Statements of financial performance, cash flow and financial position

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

Statement of financial performance												
R million	Audited outcome				Revised estimate	Average growth rate (%)	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	2028/29	2025/26 - 2028/29	2026/27 - 2028/29		
Revenue												
Non-tax revenue	1.8	5.7	4.0	1.8	0.1%	2.4%	4.4	4.9	5.4	43.0%	3.0%	
Other non-tax revenue	1.8	5.7	4.0	1.8	0.1%	2.4%	4.4	4.9	5.4	43.0%	3.0%	
Transfers received	107.2	140.3	142.8	149.2	11.7%	97.6%	155.2	161.4	166.4	3.7%	97.0%	
Total revenue	109.0	146.0	146.8	151.0	11.5%	100.0%	159.6	166.3	171.8	4.4%	100.0%	
Expenses												
Current expenses	83.5	93.8	108.7	151.0	21.9%	100.0%	156.0	163.1	170.4	4.1%	100.0%	
Compensation of employees	45.5	57.6	68.1	68.4	14.6%	54.8%	81.7	85.6	89.4	9.4%	52.5%	
Goods and services	36.1	36.2	34.4	82.6	31.8%	43.3%	74.3	77.5	81.0	-0.7%	47.5%	
Depreciation	1.9	–	6.2	–	-100.0%	1.9%	–	–	–	–	–	
Total expenses	83.5	93.8	108.7	151.0	21.9%	100.0%	156.0	163.1	170.4	4.1%	100.0%	
Surplus/(Deficit)	25.5	52.1	38.1	–	-100.0%	–	3.6	3.2	1.4	–	–	

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

Cash flow statement		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				2026/27	2027/28	2028/29		
R million		2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Cash flow from operating activities		37.9	17.3	2.7	3.9	-53.0%	100.0%	3.6	(14.7)	82.4	175.9%	100.0%
Receipts												
Non-tax receipts		0.2	6.6	4.1	4.2	163.2%	3.1%	4.4	1.0	5.4	8.6%	2.2%
Sales of goods and services other than capital assets		0.2	2.0	0.2	-	-100.0%	0.5%	-	1.0	0.8	-	0.4%
Other sales		0.2	2.0	0.2	-	-100.0%	0.5%	-	1.0	0.8	-	0.4%
Other tax receipts		-	4.6	3.9	4.2	-	2.6%	4.4	-	4.6	2.9%	1.8%
Transfers received		107.2	116.5	102.6	149.2	11.7%	96.9%	155.2	161.4	166.4	3.7%	97.8%
Total receipts		107.4	123.1	106.7	153.4	12.6%	100.0%	159.6	162.4	171.8	3.8%	100.0%
Payment												
Current payments		69.5	105.7	104.0	149.5	29.1%	100.0%	156.0	177.1	89.4	-15.7%	100.0%
Compensation of employees		39.4	58.0	70.5	78.8	25.9%	57.5%	82.0	85.6	89.4	4.3%	60.8%
Goods and services		30.1	47.7	33.5	70.7	33.0%	42.5%	74.0	91.5	-	-100.0%	39.2%
Total payments		69.5	105.7	104.0	149.5	29.1%	100.0%	156.0	177.1	89.4	-15.7%	100.0%
Net cash flow from investing activities		(4.9)	(1.3)	(2.6)	(8.3)	19.4%	100.0%	(17.0)	(12.3)	(10.7)	8.7%	100.0%
Acquisition of property, plant, equipment and intangible assets		(4.9)	(1.3)	(2.6)	(8.3)	19.4%	100.0%	(17.0)	(9.3)	(10.7)	8.7%	92.5%
Acquisition of software and other intangible assets		-	-	-	-	-	-	-	(3.0)	-	-	7.5%
Net cash flow from financing activities		-	(0.0)	-	-	-	100.0%	-	-	-	-	-
Repayment of finance leases		-	(0.0)	-	-	-	100.0%	-	-	-	-	-
Net increase/(decrease) in cash and cash equivalents		33.0	16.1	0.0	(4.4)	-151.1%	100.0%	(13.4)	(27.0)	71.7	-353.5%	100.0%
Statement of financial position												
Carrying value of assets		10.2	8.7	9.2	16.6	17.4%	19.7%	18.3	14.2	20.7	7.6%	64.3%
<i>of which:</i>												
Acquisition of assets		(4.9)	(1.3)	(2.6)	(8.3)	19.4%	100.0%	(17.0)	(9.3)	(10.7)	8.7%	100.0%
Inventory		0.1	0.3	0.3	0.2	35.4%	0.4%	0.1	0.2	0.2	9.1%	0.6%
Receivables and prepayments		1.7	2.7	43.0	-	-100.0%	20.9%	-	-	-	-	-
Cash and cash equivalents		48.1	64.2	11.6	10.0	-40.8%	59.1%	10.0	10.0	9.0	-3.5%	35.1%
Total assets		60.1	75.8	64.1	26.7	-23.7%	100.0%	28.4	24.4	29.9	3.8%	100.0%
Accumulated surplus/(deficit)		31.7	60.3	45.8	11.7	-28.2%	66.0%	13.4	5.2	13.9	5.7%	39.3%
Trade and other payables		28.4	15.4	18.3	15.0	-19.2%	34.0%	15.0	19.2	16.0	2.2%	60.7%
Provisions		0.0	0.0	0.0	0.0	28.9%	-	0.0	-	0.0	8.2%	-
Derivatives financial instruments		0.0	-	-	-	-100.0%	-	-	-	-	-	-
Total equity and liabilities		60.1	75.8	64.1	26.7	-23.7%	100.0%	28.4	24.4	29.9	3.8%	100.0%

Personnel information

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

Number of posts estimated for 31 March 2026		Number and cost ¹ of personnel posts filled/planned for on funded establishment										Average growth rate of personnel posts (%)	Average: salary level/ Total (%)							
		Actual			Revised estimate			Medium-term expenditure estimate												
Number of funded posts	Number of approved establishments	2024/25		2025/26			2026/27		2027/28		2028/29		2025/26 - 2028/29	2026/27 - 2028/29						
		Number	Cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost								
Office of the Valuer-General		111	210	113	68.1	0.6	112	68.4	0.6	100	81.7	0.8	109	85.6	0.8	109	89.4	0.8	-0.9%	100.0%
Salary level		11	11	11	4.2	0.4	11	4.4	0.4	11	6.7	0.6	11	4.6	0.4	11	4.9	0.4	-	10.4%
1 - 6		70	170	71	36.0	0.5	71	36.0	0.5	59	32.2	0.5	59	35.9	0.6	58	37.7	0.7	-6.5%	55.3%
7 - 10		14	13	14	9.6	0.7	14	9.6	0.7	14	14.1	1.0	14	14.5	1.0	14	15.2	1.1	-	13.2%
11 - 12		16	16	17	18.3	1.1	16	18.3	1.1	16	28.7	1.8	25	30.6	1.2	26	31.6	1.2	17.6%	21.1%
13 - 16																				

1. Rand million.

Registration of deeds trading account

Selected performance indicators

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

Indicator	Programme/Objective/Activity	MTDP outcome	Audited performance			Estimated performance	MTEF targets		
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Number of deeds and documents registered per year	Registration of title deeds	Reduced poverty and improved livelihoods	960 454	829 709	829 833	894 151	839 456	881 429	925 500

Entity overview

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

Over the MTEF period, the entity will focus on the further development, implementation and support of subsequent phases of the new electronic deeds registration system. This includes the rollout of additional functionality such as electronic lodgement, examination, registration and delivery of title deeds at a projected cost of R127.7 million over the medium term. Priority will be given to system enhancements and ongoing maintenance to ensure the platform remains robust and responsive to the evolving needs of citizens and stakeholders.

Expenditure is expected to increase at an average annual rate of 5.6 per cent, from R1.1 billion in 2025/26 to R1.3 billion in 2028/29, with compensation of employees accounting for an estimated 66.4 per cent (R2.5 billion) of total spending over the medium term. The entity expects to generate 92 per cent (R3.5 billion) of its revenue over the period ahead by selling deeds information and registering properties. Revenue is projected to increase in line with expenditure.

Programmes/Objectives/Activities

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

	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/Total (%)
	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29
R million											
Administration	295.0	306.9	310.5	344.8	5.3%	33.7%	391.2	387.4	404.7	5.5%	31.2%
Registration of title deeds	536.9	561.8	598.6	773.7	13.0%	66.3%	824.8	867.9	913.1	5.7%	68.8%
Total	831.9	868.7	909.1	1 118.5	10.4%	100.0%	1 216.0	1 255.2	1 317.9	5.6%	100.0%

Statements of financial performance, cash flow and financial position

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

Statement of financial performance				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
Audited outcome			2025/26				2022/23 - 2025/26	2026/27	2027/28		
R million	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	2026/27	2027/28	2028/29	2025/26 - 2028/29	2026/27 - 2028/29	
Revenue											
Non-tax revenue	932.0	870.2	942.1	1 055.5	4.2%	97.6%	1 137.7	1 205.1	1 257.4	6.0%	95.0%
Sale of goods and services other than capital assets	905.1	831.6	904.3	1 026.9	4.3%	94.2%	1 094.9	1 162.1	1 213.4	5.7%	91.6%
Other non-tax revenue	26.9	38.6	37.8	28.6	2.1%	3.4%	42.8	43.0	44.0	15.4%	3.4%
Transfers received	–	21.0	7.9	63.0	–	2.4%	78.3	50.1	60.5	-1.4%	5.0%
Total revenue	932.0	891.3	950.0	1 118.5	6.3%	100.0%	1 216.0	1 255.2	1 317.9	5.6%	100.0%
Expenses											
Current expenses	831.9	868.7	909.1	1 118.5	10.4%	100.0%	1 196.7	1 255.2	1 317.9	5.6%	99.5%
Compensation of employees	599.4	641.0	683.3	767.2	8.6%	72.2%	802.5	837.4	875.0	4.5%	66.4%
Goods and services	218.3	202.6	199.5	323.8	14.0%	25.3%	365.4	387.8	411.4	8.3%	30.7%
Depreciation	13.9	24.8	25.9	27.5	25.5%	2.5%	28.8	30.1	31.5	4.5%	2.4%
Interest, dividends and rent on land	0.1	0.3	0.4	–	-100.0%	–	–	–	–	–	–
Transfers and subsidies	–	–	–	–	–	–	19.3	–	–	–	0.5%
Total expenses	831.9	868.7	909.1	1 118.5	10.4%	100.0%	1 216.0	1 255.2	1 317.9	5.6%	100.0%
Surplus/(Deficit)	100.1	22.6	41.0	–	-100.0%	–	–	–	–	–	–
Cash flow statement											
Cash flow from operating activities	111.2	25.1	66.4	(35.5)	-168.3%	100.0%	(30.2)	(20.4)	(29.0)	-6.5%	100.0%
Receipts											
Non-tax receipts	936.5	887.2	929.4	1 055.5	4.1%	99.8%	1 137.7	1 205.1	1 257.4	6.0%	99.5%
Sales of goods and services other than capital assets	912.6	850.5	894.3	1 026.9	4.0%	96.5%	1 094.9	1 162.1	1 213.4	5.7%	95.9%
Other tax receipts	23.9	36.6	35.2	28.6	6.2%	3.3%	42.8	43.0	44.0	15.4%	3.6%
Transfers received	–	–	–	–	–	–	19.3	–	–	–	0.5%
Financial transactions in assets and liabilities	2.0	2.8	3.2	–	-100.0%	0.2%	–	–	–	–	–
Total receipts	938.5	890.0	932.6	1 055.5	4.0%	100.0%	1 157.0	1 205.1	1 257.4	6.0%	100.0%
Payment											
Current payments	827.3	864.9	866.2	1 091.0	9.7%	100.0%	1 167.9	1 225.5	1 286.4	5.6%	99.5%
Compensation of employees	610.9	653.7	687.1	767.2	7.9%	74.5%	802.5	837.8	875.0	4.5%	68.0%
Goods and services	216.4	211.2	179.1	323.8	14.4%	25.5%	365.4	387.8	411.4	8.3%	31.5%
Transfers and subsidies	–	–	–	–	–	–	19.3	–	–	–	0.5%
Total payments	827.3	864.9	866.2	1 091.0	9.7%	100.0%	1 187.2	1 225.5	1 286.4	5.6%	100.0%
Net cash flow from investing activities	(74.5)	(55.3)	(8.3)	(83.9)	4.0%	100.0%	(69.0)	(62.2)	(76.1)	-3.2%	100.0%
Acquisition of property, plant, equipment and intangible assets	(72.4)	(32.9)	(7.0)	(60.6)	-5.8%	77.9%	(57.0)	(54.2)	(53.1)	-4.3%	79.3%
Acquisition of software and other intangible assets	(2.2)	(22.4)	(1.4)	(23.3)	118.2%	22.2%	(12.0)	(8.0)	(23.0)	-0.4%	20.7%
Proceeds from the sale of property, plant, equipment and intangible assets	0.1	0.0	0.1	–	-100.0%	-0.1%	–	–	–	–	–
Net cash flow from financing activities	(2.4)	(1.1)	(3.2)	–	-100.0%	100.0%	–	–	–	–	–
Repayment of finance leases	(2.4)	(1.1)	(3.2)	–	-100.0%	100.0%	–	–	–	–	–
Net increase/(decrease) in cash and cash equivalents	34.3	(31.3)	55.0	(119.4)	-251.5%	100.0%	(99.3)	(82.6)	(105.1)	-4.2%	100.0%
Statement of financial position											
Carrying value of assets of which:	191.4	223.1	236.8	304.7	16.8%	29.1%	344.9	377.0	421.7	11.4%	47.0%
Acquisition of assets	(72.4)	(32.9)	(7.0)	(60.6)	-5.8%	100.0%	(57.0)	(54.2)	(53.1)	-4.3%	100.0%
Inventory	2.9	3.2	3.0	4.4	14.7%	0.4%	4.5	4.7	4.9	3.7%	0.6%
Receivables and prepayments	100.5	92.4	100.7	62.0	-14.9%	10.8%	63.0	65.7	68.7	3.5%	8.1%
Cash and cash equivalents	518.8	487.5	542.4	412.8	-7.3%	59.7%	382.8	352.8	340.0	-6.3%	44.3%
Total assets	813.5	806.2	882.9	783.9	-1.2%	100.0%	795.3	800.3	835.3	2.1%	100.0%
Accumulated surplus/(deficit)	500.1	523.5	565.2	533.9	2.2%	64.6%	609.8	640.9	701.6	9.5%	80.3%
Capital reserve fund	215.9	194.9	187.0	187.0	-4.7%	23.9%	124.0	95.3	66.7	-29.1%	11.8%
Finance lease	2.4	3.3	3.8	2.0	-5.8%	0.4%	2.1	2.2	2.3	4.7%	0.3%
Trade and other payables	85.6	75.8	118.7	52.0	-15.3%	10.1%	50.0	52.2	54.5	1.6%	6.4%
Provisions	9.5	8.7	8.2	9.0	-1.8%	1.1%	9.4	9.8	10.2	4.3%	1.2%
Total equity and liabilities	813.5	806.2	882.9	783.9	-1.2%	100.0%	795.3	800.3	835.3	2.1%	100.0%

Personnel information

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

Number of posts estimated for 31 March 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					
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost				
Registration of Deeds Trading Account		1 376	1 376	1 091	683.3	0.6	1 376	767.2	0.6	1 376	802.5	0.6	1 376	837.4	0.6	1 376	875.0	0.6	-	100.0%
Salary level																				
1 – 6	549	549	443	173.0	0.4	549	191.5	0.3	549	200.3	0.4	549	209.4	0.4	549	218.7	0.4	-	39.9%	
7 – 10	629	629	502	314.0	0.6	629	339.4	0.5	629	355.0	0.6	629	370.3	0.6	629	387.0	0.6	-	45.7%	
11 – 12	145	145	106	108.3	1.0	145	149.4	1.0	145	156.3	1.1	145	162.7	1.1	145	170.0	1.2	-	10.5%	
13 – 16	53	53	40	88.0	2.2	53	86.9	1.6	53	90.9	1.7	53	95.0	1.8	53	99.3	1.9	-	3.9%	

1. Rand million.