

Introduction

The budget process timeline

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

April: Start of national government's financial year.

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

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

The budget process

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

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

The adjustments budget process

The adjustments budget process provides an opportunity to make permissible revisions to the main budget during a financial year in response to changes that have affected planned government spending. The adjusted estimates, accompanied by an Adjustments Appropriation Bill, are tabled in the National Assembly by the Minister of Finance. The adjustments budget may allocate amounts that were provided for as contingencies in the main budget and additional amounts that have been approved for different types of spending. The permissible adjustments are reflected as part of the adjusted appropriation, which includes the amounts initially allocated in the Appropriation Act (2025) and the Adjustments Appropriation Bill. A Division of Revenue Amendment Bill is also tabled, which sets out how the adjustments affect the Division of Revenue Act (2025).

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

Special appropriation

The Special Appropriation Bill was introduced in Parliament on 26 September 2025. The bill appropriates R754.527 million for the requirements of the Department of Health for 2025/26 to address its shortfall after the United States withdrew donor funding to the health sector.

The 2025 Adjustments Budget

Additional allocations are made mainly for expenditure announced during the tabling of the 2025 Budget (including provisional allocations), rollovers, self-financing expenditure, expenditure of exceptional nature, unforeseeable and unavoidable expenditure, and direct charges against the National Revenue Fund.

Reductions to allocations are also made to departments that have declared unspent funds, as well as to debt-service costs, which are declining as a result of the growing primary budget surplus.

An amount of R14.393 billion is added to the provincial equitable share to cover costs for compensation of employees and goods and services in provincial education and health departments; and to compensate Free State, Gauteng and North West, which are adversely affected by the update to the formula for calculating the provincial equitable share as a result of changes in their populations. A further R3.947 billion is allocated to various departments to reconstruct and rehabilitate social and economic infrastructure that was damaged by natural disasters, mainly flooding. The Department of Social Development receives R2.169 billion in rolled-over funds for *the social relief of distress grant*.

The *urban development financing grant* receives an additional R2.067 billion to implement reforms in metro trading services, which aim to improve the reliability of electricity, water, sanitation and waste services in metropolitan municipalities. The Department of Basic Education is allocated an additional R2.01 billion announced in the 2025 Budget for the *early childhood development grant*. The Department of Justice and Constitutional Development is allocated a further R192.9 million for the Madlanga Commission of Inquiry, which is investigating criminality, political interference and corruption in the criminal justice system; and the Khampepe Commission, which seeks to uncover reasons for delays in investigation and prosecution of Truth and Reconciliation Commission cases. An amount of R131.3 million is allocated to various departments to cover costs related to South Africa's G20 presidency.

In addition, the contingency reserve is increased by R13.519 billion for expenditure related to projects funded through the budget facility for infrastructure (the north and iron ore corridors), the rebuilding of sections of the parliamentary complex, the capitalisation of the credit guarantee vehicle, the 2026 local elections and Sentech's dual-illumination costs. These funds will be allocated to relevant departments later in the financial year.

The 2025 Adjustments Budget includes adjustments in the budget process supported by relevant legislation. It makes provision for:

- **Appropriation of funds for expenditure announced by the minister during the tabling of the annual budget:** In certain instances, expenditure to be allocated for a specific purpose will be announced by the Minister of Finance during the tabling of the budget or an adjustments budget, with the details of the annual allocations to be decided later. This usually happens when plans have not been finalised in time to decide on the details of the expenditure and the specific amount.
- **Unforeseeable and unavoidable expenditure:** Expenditure that could not be anticipated when finalising estimates of expenditure. National Treasury regulations¹ specify that the following may not be regarded as unforeseeable and unavoidable expenditure: spending that, although known when finalising estimates of expenditure, could not be accommodated in the allocations at the time; spending increases due to tariff adjustments and price increases; and spending to extend existing services or create new services that are not unforeseeable and unavoidable.
- **Virements:** The use of unspent funds from amounts appropriated under one main division² (programme) to defray excess expenditure under another main division within the same vote. Legislation³ and National Treasury regulations⁴ set the parameters in which virements may take place.
- **Rollovers:** Unspent funds from the previous financial year may be rolled over to the current year when activities planned to be completed by the end of the previous year had not been completed but are close to completion. As per National Treasury regulations⁵, funding for compensation of employees may not be rolled over, a maximum of 5 per cent of a vote's budget for goods and services may be rolled over, funding for transfers and subsidies may not be rolled over for any purpose other than for which the funds were originally allocated, and unspent funds on payments for capital assets may be rolled over only to finalise projects or for the acquisition of assets already in progress.

¹ Section 6.6.

² "Main division" refers to a budget programme within a vote. It is the formal term used in the Public Finance Management Act (1999) and appropriation acts. The term "programme" is used in this publication because it is commonly used in practice.

³ Section 43 of the Public Finance Management Act (1999) and section 5 of the Appropriation Act (2025).

⁴ Section 6.3.

⁵ Section 6.4.

- **Self-financing expenditure:** Spending financed from revenue derived from a vote's specific activities, which is paid into the National Revenue Fund. If self-financing expenditure is approved by the Minister of Finance, these funds are allocated to the vote.
- **Shifts between votes⁶:** The use of unspent funds in a vote to defray increased expenditure in another vote. Such shifts may include functions shifted to another vote or institution in terms of legislation and/or following the reassignment of responsibility for the functions. The associated assets, including personnel, and liabilities also need to be shifted.
- **Shifts within votes:** The use of unspent funds to defray increased expenditure within a main division of a vote by shifting funds between different segments (subprogrammes and economic classifications) of the main division. Shifts may include the reallocation of funds incorrectly allocated in the ENE process. Legislation⁷ and National Treasury regulations⁸ set the parameters in which shifts may take place.
- **Declared unspent funds:** Unspent amounts that will not be spent in the current financial year, explicitly indicated as a reduction to the vote's allocation.
- **Expenditure of an exceptional nature:** The Minister of Finance may approve expenditure in terms of section 6 of the Appropriation Act (2025) if it cannot reasonably be delayed and such expenditure is of an exceptional nature, which, if not approved, is likely to cause serious prejudice to the public interest. The minister must subsequently report the spending to Parliament and the Auditor-General of South Africa.
- **Gifts, donations and sponsorships⁹:** Cash amounts exceeding R100 000 per beneficiary are included in the Adjustments Appropriation Bill.
- **Direct charges against the National Revenue Fund:** An amount spent in terms of section 213(2)b of the Constitution, other than appropriation legislation, and that is not budgeted for in any programme in a particular vote and is not included in any appropriation act. These amounts are shown as separate items, such as spending on debt-service costs, the provincial equitable share and payments to the National Revenue Fund.

Summary of adjustments for 2025/26

Adjustments to vote appropriations amount to an increase of R10.097 083 billion, of which:

• Appropriation of funds for expenditure announced by the minister during the tabling of the annual budget	R	5 377.336 million
• unforeseeable and unavoidable expenditure	R	1 601.672 million
• rollovers	R	5 226.856 million
• self-financing expenditure	R	4 132.505 million
• declared unspent funds (reductions to vote allocations)	(R	8 713.625 million)
• expenditure of an exceptional nature	R	2 472.339 million

Adjustments to estimates of direct charges against the National Revenue Fund amount to R14.715 943 billion more than anticipated at the time of the main budget, of which:

• members' remuneration	R	34.017 million
• debt-service costs (less than anticipated)	(R	4 816.962 million)
• provincial equitable share	R	14 414.852 million
• National Revenue Fund payments	R	4 749.412 million
• public sector-related pension, post-retirement medical and other benefits in terms of statutory and collective agreement obligations	R	148.380 million
• guarantees, indemnities and securities: Payment to the South African Reserve Bank	R	118.590 million
• skills levy and sector education and training authorities (less than anticipated)	(R	27.394 million)
• judges' salaries	R	95.048 million

⁶ Sections 33 and 42 of the Public Finance Management Act (1999).

⁷ Section 43 of the Public Finance Management Act (1999) and section 5 of the Appropriation Act (2025).

⁸ Section 6.3.

⁹ National Treasury Regulation 21.

These adjustments are offset against contingencies and comprise R18.718 billion in provisional allocations not appropriated and the R5 billion contingency reserve set aside in the 2025 Budget. The revised budget framework also makes provision for an estimated R5.13 billion in projected underspending at the national government level and R1 billion in local government repayments to the National Revenue Fund.

Within contingencies, the balance against the provisional allocations not appropriated of R1.761 billion remains available, including for early retirement costs. In addition, the contingency reserve amount increases by R13.519 billion to provide for other spending pressures. Amounts in the contingencies will be allocated, if necessary, before the end of 2025/26.

As detailed in Table 1, the total adjustments expenditure estimate for 2025/26 increases by R10.252 billion, from a budgeted R2 310.730 billion to a revised R2 320.981 billion. When adding the special appropriation amount of R754.527 million, this takes the 2025/26 total estimated expenditure to R2 321.736 billion.

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Table 1: 2025/26 Adjusted National Budget

R thousand	Appropriation (ENE)	Special appropriation	Adjustments appropriation (AENE)	Adjusted appropriation
Appropriation by vote	1 172 207 412		10 097 083	1 182 304 495
Appropriation of funds for expenditure announced by the minister during the tabling of the annual budget			5 377 336	
Unforeseeable and unavoidable expenditure			1 601 672	
Rollovers			5 226 856	
Self-financing expenditure			4 132 505	
Expenditure of an exceptional nature			2 472 339	
Declared unspent funds			(8 713 625)	
Direct charges against the National Revenue Fund	1 114 810 583		14 715 943	1 129 526 526
<i>Of which:</i>				
Members' remuneration	519 083		34 017	553 100
Debt-service costs	426 345 611		(4 816 962)	421 528 649
Provincial equitable share:	633 165 959		14 414 852	647 580 811
<i>KwaZulu-Natal: Compensation of employees (correction on the human settlements development grant and the informal settlements upgrading partnership grant to provinces)</i>			1 060	1 060
<i>Expenditure of an exceptional nature</i>			20 762	20 762
<i>Expenditure announced in the 2025 Budget</i>			14 393 030	14 393 030
National Revenue Fund payments	–		4 749 412	4 749 412
Public sector-related pension, post-retirement medical and other benefits in terms of statutory and collective agreement obligations	7 900 704		148 380	8 049 084
Guarantees, indemnities and securities: Payment to the South African Reserve Bank	–		118 590	118 590
Skills levy and sector education and training authorities	26 005 953		(27 394)	25 978 559
Judges' salaries	1 237 762		95 048	1 332 810
Subtotal	2 287 017 995		24 813 026	2 311 831 021
Provisional allocations not appropriated	18 711 744		(16 950 822)	1 760 922
Contingency reserve	5 000 000		8 519 265	13 519 265
National government projected underspending	–		(5 129 752)	(5 129 752)
Local government repayment to the National Revenue Fund	–		(1 000 000)	(1 000 000)
Total adjustments expenditure estimate	2 310 729 739		10 251 717	2 320 981 456
Special Appropriation Bill (2025)	–	754 527	–	754 527
Total estimated expenditure	2 310 729 739	754 527	10 251 717	2 321 735 983
Main budget revenue	1 949 408 684	–	19 255 390	1 968 664 074
Tax revenue	1 985 602 668	–	19 687 900	2 005 290 568
Non-tax revenue	37 358 131	–	(432 510)	36 925 621
Less: Estimate of Southern African Customs Union payments	(73 552 115)	–	–	(73 552 115)
Budget balance	(361 321 055)	(754 527)	9 003 673	(353 071 909)

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

Vote number and title		2025/26								Value of Virements and shifts	
		Appropriation	Special Appropriation	Adjustments appropriation					Adjusted appropriation		
				Expenditure announced in the budget	Unforeseeable /Unavoidable	Roll-overs	Self-financing	Other Adjustments ¹			Total adjustments appropriation
R thousand											
1	The Presidency	739 056	—	—	—	—	—	15 719	15 719	754 775	7 160
2	Parliament ²	3 067 779	—	—	—	—	—	396 847	396 847	3 464 626	—
3	Cooperative Governance	131 129 228	—	—	496 186	42 779	—	955 955	1 494 920	132 624 148	15 325
4	Government Communication and Information System	820 281	—	—	—	7 074	1 990	—	9 064	829 345	12 447
5	Home Affairs	11 060 002	—	470 000	—	—	2 500 000	10 039	2 980 039	14 040 041	140 170
6	International Relations and Cooperation	7 090 174	—	—	—	—	118 955	100 000	218 955	7 309 129	55 000
7	National School of Government	228 683	—	—	—	—	—	—	—	228 683	—
8	National Treasury	29 972 859	—	2 067 440	—	—	—	—	2 067 440	32 040 299	174 414
9	Planning, Monitoring and Evaluation	509 061	—	—	—	5 000	—	—	5 000	514 061	27 400
10	Electricity and Energy	6 669 290	—	—	—	6 162	—	—	6 162	6 675 452	17 099
11	Public Service and Administration	564 720	—	—	—	869	—	—	869	565 589	9 094
12	Public Service Commission	302 010	—	—	—	—	—	15 796	15 796	317 806	3 689
13	Public Works and Infrastructure	7 623 029	—	—	—	24 693	—	—	24 693	7 647 722	12 338
14	Statistics South Africa	2 771 306	—	84 000	—	—	—	—	84 000	2 855 306	79 743
15	Traditional Affairs	195 530	—	—	—	—	—	—	—	195 530	—
16	Basic Education	35 489 184	—	2 026 000	454 000	—	—	289 089	2 769 089	38 258 273	478 492
17	Higher Education	116 441 707	—	—	—	—	—	—	—	116 441 707	201 669
18	Health	64 807 212	754 527	53 837	40 000	40 510	—	229 000	363 347	65 925 086	98 683
19	Social Development	294 055 642	—	—	—	2 169 485	—	(1 000 000)	1 169 485	295 225 127	—
20	Women, Youth and Persons with Disabilities	1 361 686	—	—	—	—	—	—	—	1 361 686	5 794
21	Civilian Secretariat for the Police Service	172 245	—	—	—	354	—	—	354	172 599	7 000
22	Correctional Services	29 221 952	—	—	—	—	1 252	—	1 252	29 223 204	3 080
23	Defence	57 183 704	—	439 078	—	—	1 449 408	—	1 888 486	59 072 190	109 623
24	Independent Police Investigative Directorate	428 556	—	—	—	—	—	—	—	428 556	7 051
25	Justice and Constitutional Development	22 737 541	—	—	147 898	14 733	—	45 034	207 665	22 945 206	477 616
26	Military Veterans	878 541	—	—	—	—	—	—	—	878 541	94 927
27	Office of the Chief Justice	1 515 123	—	104 952	—	—	—	—	104 952	1 620 075	1 174
28	Police	120 889 935	—	—	—	—	—	—	—	120 889 935	1 067 069
29	Agriculture	7 609 653	—	—	—	—	—	336 736	336 736	7 946 389	63 064
30	Communications and Digital Technologies	2 545 626	—	—	—	1 004 787	—	—	1 004 787	3 550 413	54 412
31	Employment and Labour	4 153 137	—	132 029	—	—	—	—	132 029	4 285 166	49 810
32	Forestry, Fisheries and the Environment	9 080 710	—	—	—	59 294	4 000	—	63 294	9 144 004	514 651
33	Human Settlements	34 042 797	—	—	313 588	560 000	—	(1 060)	872 528	34 915 325	41 626
34	Mineral and Petroleum Resources	2 859 637	—	—	—	963	—	—	963	2 860 600	130 000
35	Science, Technology and Innovation	9 063 745	—	—	—	334 000	—	—	334 000	9 397 745	70 750
36	Small Business Development	2 918 122	—	—	—	—	—	—	—	2 918 122	408 016
37	Sport, Arts and Culture	6 309 944	—	—	—	—	—	—	—	6 309 944	46 902
38	Tourism	2 434 892	—	—	—	—	—	—	—	2 434 892	—
39	Trade, Industry and Competition	11 071 749	—	—	—	—	56 900	—	56 900	11 128 649	230 086
40	Transport	95 692 062	—	—	150 000	308 649	—	(4 338 441)	(3 879 792)	91 812 270	3 187 573
41	Water and Sanitation	26 678 735	—	—	—	—	—	(3 296 000)	(3 296 000)	23 382 735	740 314
42	Land Reform and Rural Development	9 820 567	—	—	—	647 504	—	—	647 504	10 468 071	740 314
Total appropriation by vote		1 172 207 412	754 527	5 377 336	1 601 672	5 226 856	4 132 505	(6 241 286)	10 097 083	1 183 059 022	8 865 895

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

R thousand	Appropriation	Special Appropriation	2025/26 Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
			Expenditure announced in the budget	Unforeseeable /Unavoidable	Roll-overs	Self-financing	Other Adjustments ¹		
Plus:									
Total direct charges against the National Revenue Fund	1 114 810 583	–	14 393 030	–	–	–	322 913	14 715 943	1 129 526 526
President and deputy president salaries (The Presidency)	8 098	–	–	–	–	–	–	–	8 098
Members' remuneration (Parliament)	519 083	–	–	–	–	–	34 017	34 017	553 100
Debt-service costs (National Treasury)	426 345 611	–	–	–	–	–	(4 816 962)	(4 816 962)	421 528 649
Provincial equitable share (National Treasury)	633 165 959	–	14 393 030	–	–	–	21 822	14 414 852	647 580 811
General fuel levy sharing with metropolitan municipalities (National Treasury)	16 849 080	–	–	–	–	–	–	–	16 849 080
National Revenue Fund payments (National Treasury)	–	–	–	–	–	–	4 749 412	4 749 412	4 749 412
Auditor-General of South Africa (National Treasury)	134 338	–	–	–	–	–	–	–	134 338
Public sector-related pension, post-retirement medical and other benefits in terms of statutory and collective agreement obligations (National Treasury)	7 900 704	–	–	–	–	–	148 380	148 380	8 049 084
Guarantees, indemnities and securities: Payment to the South African Reserve Bank (National Treasury)	–	–	–	–	–	–	118 590	118 590	118 590
Skills levy and sector education and training authorities (Higher Education)	26 005 953	–	–	–	–	–	(27 394)	(27 394)	25 978 559
Magistrates' salaries (Justice and Constitutional Development)	2 630 279	–	–	–	–	–	–	–	2 630 279
Judges' salaries (Office of the Chief Justice)	1 237 762	–	–	–	–	–	95 048	95 048	1 332 810
International Oil Pollution Compensation Fund (Transport)	13 716	–	–	–	–	–	–	–	13 716
Subtotal	2 287 017 995	754 527	19 770 366	1 601 672	5 226 856	4 132 505	(5 918 373)	24 813 026	2 312 585 548
Provisional allocations not appropriated	18 711 744	–	–	–	–	–	(16 950 822)	(16 950 822)	1 760 922
Contingency reserve	5 000 000	–	–	–	–	–	8 519 265	8 519 265	13 519 265
National government projected underspending	–	–	–	–	–	–	(5 129 752)	(5 129 752)	(5 129 752)
Local government repayment to the National Revenue Fund	–	–	–	–	–	–	(1 000 000)	(1 000 000)	(1 000 000)
Total estimated expenditure	2 310 729 739	754 527	19 770 366	1 601 672	5 226 856	4 132 505	(20 479 682)	10 251 717	2 321 735 983

1. Other adjustments include the shifting of funds between votes, the shifting of funds within a vote following a function shift, declared unspent funds, significant and unforeseeable economic and financial events, and expenditure of an exceptional nature in terms of section 6(1)(b) of the Appropriation Act (2025).

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

Table 2.1: Adjusted appropriations per economic classification

Economic classification	2025/26									Adjusted appropriation
	Appropriation	Special appropriations	Adjustments appropriation						Total adjustments appropriation	
			Expenditure announced in the budget	Unforeseeable /Unavoidable	Virements and shifts	Roll-overs	Self-financing	Other Adjustments ¹		
R thousand										
Current payments										
Compensation of employees	219 130 836	–	10 381	10 898	(1 678 691)	–	–	156 558	(1 500 854)	217 629 982
Goods and services	83 456 661	32 121	582 566	124 646	1 404 803	1 209 741	2 918 462	147 928	6 388 146	89 876 928
Interest and rent on land	426 658 274	–	–	–	(3 995)	1 330	–	(4 816 962)	(4 819 627)	421 838 647
Total current payments	729 245 771	32 121	592 947	135 544	(277 883)	1 211 071	2 918 462	(4 512 476)	67 665	729 345 557
Transfers and subsidies										
Provinces and municipalities	944 824 939	590 406	18 524 307	1 140 186	842	303 000	–	2 493 101	22 461 436	967 876 781
Departmental agencies and accounts	180 895 455	132 000	132 029	–	2 979 092	341 180	1 199 000	(8 313 355)	(3 662 054)	177 365 401
Higher education institutions	53 230 072	–	–	–	–	–	–	–	–	53 230 072
Foreign governments and international organisations	3 711 339	–	–	–	(29 936)	–	–	–	(29 936)	3 681 403
Public corporations and private enterprises	45 184 461	–	–	–	(970 929)	–	–	–	(970 929)	44 213 532
Non-profit institutions	3 209 131	–	–	–	117 917	–	–	–	117 917	3 327 048
Households	299 865 789	–	439 078	–	359 943	2 816 989	1 252	(851 620)	2 765 642	302 631 431
Total transfers and subsidies	1 530 921 186	722 406	19 095 414	1 140 186	2 456 929	3 461 169	1 200 252	(6 671 874)	20 682 076	1 552 325 668
Payments for capital assets										
Buildings and other fixed structures	12 445 110	–	–	313 588	(200 947)	543 653	13 791	396 847	1 066 932	13 512 042
Machinery and equipment	3 885 158	–	82 005	12 354	361 466	10 963	–	1 128	467 916	4 353 074
Heritage assets	99 811	–	–	–	(33 261)	–	–	–	(33 261)	66 550
Specialised military assets	20 623	–	–	–	–	–	–	–	–	20 623
Biological assets	6 131	–	–	–	645	–	–	–	645	6 776
Land and subsoil assets	407 418	–	–	–	(4 769)	–	–	–	(4 769)	402 649
Software and other intangible assets	199 882	–	–	–	102 630	–	–	–	102 630	302 512
Total payments for capital assets	17 064 133	–	82 005	325 942	225 764	554 616	13 791	397 975	1 600 093	18 664 226
Total payments for financial assets	9 786 905	–	–	–	(2 404 810)	–	–	4 868 002	2 463 192	12 250 097
Subtotal	2 287 017 995	754 527	19 770 366	1 601 672	–	5 226 856	4 132 505	(5 918 373)	24 813 026	2 312 585 548
Provisional allocations not appropriated	18 711 744	–	–	–	–	–	–	(16 950 822)	(16 950 822)	1 760 922
Contingency reserve	5 000 000	–	–	–	–	–	–	8 519 265	8 519 265	13 519 265
National government projected underspending	–	–	–	–	–	–	–	(5 129 752)	(5 129 752)	(5 129 752)
Local government repayment to the National Revenue Fund	–	–	–	–	–	–	–	(1 000 000)	(1 000 000)	(1 000 000)
Total estimated expenditure	2 310 729 739	754 527	19 770 366	1 601 672	–	5 226 856	4 132 505	(20 479 682)	10 251 717	2 321 735 983

1. Other adjustments include the shifting of funds between votes, the shifting of funds within a vote following a function shift, declared unspent funds, significant and unforeseeable economic and financial events, and expenditure of an exceptional nature in terms of section 6(1)(b) of the Appropriation Act (2025).

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

Vote and description of expenditure		R thousand
5	Home Affairs Digitisation and human resources capacity building	470 000
8	National Treasury Allocation to the <i>urban development financing grant</i> for reforms to metro trading services	2 067 440
14	Statistics South Africa Strengthening capabilities	84 000
16	Basic Education R2.010 billion for the <i>early childhood development grant</i> and R16 million for the eCares system, of which R4.729 million is for goods and services, R10.381 million is for compensation of employees and R890 000 is for payments for capital assets	2 026 000
18	Health <i>Health facility revitalisation grant</i> (Western Cape): Belhar Regional Hospital (R22.466 million) and Klipfontein Regional Hospital (R31.371 million)	53 837
23	Defence Early retirement costs (financial incentives and medical continuation)	439 078
27	Office of the Chief Justice Strengthening capabilities	104 952
31	Employment and Labour Hosting and rollout of the National Dialogue, including payment to the National Economic Development and Labour Council for the first convention, and operating costs for the secretariat	132 029
Provincial government		14 393 030
8	National Treasury Provincial equitable share R3.043 530 billion for provincial education departments to cover compensation of employees, R6.705 500 billion for provincial health departments to cover compensation of employees and expenditure on goods and services, and R4.644 billion to accommodate population changes that affect provincial equitable share allocations	14 393 030
Total		19 770 366

Table 4: Unforeseeable and unavoidable expenditure

Vote and description of expenditure		R thousand
3	Cooperative Governance Funding for the <i>municipal disaster recovery grant</i> for the reconstruction and rehabilitation of municipal infrastructure damaged by floods in Eastern Cape	496 186
16	Basic Education Funding for the <i>education infrastructure grant</i> for the rehabilitation of schools damaged by floods (R100 million for Eastern Cape and R354 million for KwaZulu-Natal)	454 000
18	Health Funding for the <i>health facility revitalisation grant</i> for the reconstruction and rehabilitation of infrastructure damaged by floods in Eastern Cape	40 000
25	Justice and Constitutional Development Funding for the operations of the Madlanga Commission of Inquiry	147 898
33	Human Settlements Additional funding to replenish the <i>emergency housing grant</i> to enable the department to provide emergency housing relief that cannot be accommodated in the 2025/26 main appropriation	313 588
40	Transport <i>Provincial roads maintenance grant</i> : Roads maintenance component for the reconstruction and rehabilitation of infrastructure damaged by floods in Eastern Cape	150 000
Total		1 601 672

Table 5: Rollovers

Vote and description of expenditure		R thousand
3 Cooperative Governance		42 779
	R19.3 million for goods and services for Microsoft software licences, R602 000 for the digitisation of business application system study, R2.415 million for the municipal prototypes pilot and validation, R1.297 million for training on the local government municipal staff regulations and guidelines, R3.1 million towards an electronic records management system for the OR Tambo district municipality, R6.615 million for an electronic performance management system for the Waterberg district municipality, and R9.450 million for Deighton total infrastructure management system software licences	
4 Government Communication and Information System		7 074
	R2.137 million in payments for capital assets such as servers for Tshedimotsetso House, LAN infrastructure for provincial offices and mobile screens, and R4.937 million for various campaigns and promotional items	
9 Planning, Monitoring and Evaluation		5 000
	R1.5 million towards payments for capital assets for the FortiGate next-generation firewall, R500 000 for branding and promotional items for the G20 development working group ministerial meeting and R3 million towards goods and services for the development of the Operation Phakisa electronic monitoring and reporting tool	
10 Electricity and Energy		6 162
	R4.994 million payment towards venues and facilities for the G20 second energy transitions working group meetings at Cape Town International Convention Centre and Sun City. R1.168 million for integrated national electrification programme non-grid electrification projects and oversight, monitoring and evaluation	
11 Public Service and Administration		869
	Transfer payment to the Centre for Public Service Innovation for office accommodation	
13 Public Works and Infrastructure		24 693
	Payment towards goods and services for project preparation for various projects in government	
18 Health		40 510
	Payments for capital assets, which include R13.714 million for the construction of Limpopo Central Hospital, R9.157 million for the replacement of Borwa Clinic, R9.682 million for the replacement of Clocolan Clinic and R7.957 million for the translation and production of voice broadcasting messages on noncommunicable diseases risk factors, prevention and management	
19 Social Development		2 169 485
	Social assistance transfers: Social relief of distress	
21 Civilian Secretariat for the Police Service		354
	Purchase of laptops	
25 Justice and Constitutional Development		14 733
	Payment towards outstanding invoices for goods and services rendered to the integrated justice system programme	
30 Communications and Digital Technologies		1 004 787
	Payment towards goods and services for services rendered by Broadband Infraco, Sentech and the State Information Technology Agency for phases 1 and 2 of the South Africa Connect rollout	
32 Forestry, Fisheries and the Environment		59 294
	R5.836 million towards payments for capital assets for motor vehicles; R6.311 million towards transfers and subsidies for the South African National Biodiversity Institute; R205 000 for the development of a feasibility study; R1.330 million towards interest and rent on land for storage space for used tyres; and R45.612 million towards goods and services such as those rendered by micro collectors, project managers, depot operators and processors, computer services, the facilitation and implementation of the change management strategy, feasibility studies and business plans, and the payment of outstanding invoices for goods and services	
33 Human Settlements		560 000
	R511.1 million towards payments for capital assets for the construction of temporary residential units through the Emergency Housing Fund and R48.9 million towards goods and services for the multimedia marketing campaign run by the South African Broadcasting Corporation	
34 Mineral and Petroleum Resources		963
	Purchase of laptops	
35 Science, Technology and Innovation		334 000
	Payment towards transfers and subsidies that include R9.9 million for space science research (economic competitiveness and support package) and R324.1 million for space science research (space infrastructure hub)	
40 Transport		308 649
	R173 000 for furniture, computers and office equipment; R303 million for the <i>public transport network grant</i> (conditional allocation to local government); R2.314 million to review and amend regulations in line with the Railway Safety Act (2024); and R6.162 million to cover expenditure on goods and services for the national devolution strategy	
42 Land Reform and Rural Development		647 504
	Payment of an outstanding court order regarding restitution claims in KwaZulu-Natal	
Total		5 226 856

Table 6: Self-financing expenditure

Vote and description of expenditure		R thousand
4	Government Communication and Information System Expenditure for departmental activities, which is defrayed by revenue generated through the sublease agreement between the department and the Border Management Authority	1 990
5	Home Affairs Expenditure incurred by issuing official documents, which is defrayed by revenue generated from issuing the documents	2 500 000
6	International Relations and Cooperation Expenditure related to construction, refurbishment and acquisition projects in India, Botswana, Denmark, Angola, Ethiopia and Belgium, which is defrayed by revenue generated from the sales of properties in Namibia, Switzerland and Portugal	118 955
22	Correctional Services Expenditure for offender gratuities, which is funded from revenue generated from the hiring out of offender labour	1 252
23	Defence Expenditure for defence activities, of which R1.426 230 billion is defrayed from reimbursements from the United Nations and R23.178 million from the sale of equipment and spares procured through the special defence account	1 449 408
32	Forestry, Fisheries and the Environment Expenditure for the environmental management inspectorate in the execution of their enforcement duties, which is funded from court orders made at the finalisation of criminal proceedings	4 000
39	Trade, Industry and Competition R56.9 million for unitary payments regarding the public-private partnership for shared campus accommodation, which is funded from unitary payments received from public entities	56 900
Total		4 132 505

Table 7: Shifting of funds between votes

Vote and description of expenditure		R thousand
40	Transport Unspent grant funds for the South African National Road Agency's non-toll road network	(583 435)
1	Presidency R10.050 million for the G20 Social Summit and R5.669 million for the G20 Leaders' Summit	15 719
2	Parliament R381.020 million will be used for the restoration and rebuilding of sections of the parliamentary complex and R15.827 million for upgrading and equipping the dome	396 847
5	Home Affairs For transfers to the Border Management Authority to cover expenditure related to the G20 Leaders' Summit	10 039
6	International Relations and Cooperation For the G20 Leaders' Summit	100 000
12	Public Service Commission For compensation of employees	15 796
25	Justice and Constitutional Development For the Khampepe Commission of Inquiry	45 034

Table 8: Expenditure of an exceptional nature

Vote and description of expenditure	R thousand
3 Cooperative Governance Funds allocated to the <i>municipal disaster recovery grant</i> to reconstruct and rehabilitate infrastructure damaged by natural disasters in 2024/25	955 955
16 Basic Education Funds allocated to the <i>education infrastructure grant</i> to reconstruct and rehabilitate infrastructure damaged by natural disasters in 2024/25	289 089
18 Health Funds allocated to the <i>health facility revitalisation grant</i> to reconstruct and rehabilitate infrastructure damaged by disasters in 2024/25	229 000
29 Agriculture Funds allocated to the infrastructure component of the <i>comprehensive agricultural support programme grant</i> to reconstruct and rehabilitate infrastructure damaged by natural disasters in 2024/25	336 736
40 Transport Funds allocated to the <i>provincial roads maintenance grant</i> to reconstruct and rehabilitate infrastructure damaged by natural disasters in 2024/25	661 559
Provincial government	20 762
8 National Treasury Provincial equitable share Funding for KwaZulu-Natal to reconstruct and rehabilitate infrastructure damaged by natural disasters in 2024/25	20 762
Total	2 493 101

Table 9: Declared unspent funds and projected underspending

Vote and description of expenditure	R thousand
19 Social Development Lower than projected spending on social assistance grants and other transfers	(1 000 000)
33 Human Settlements Reallocation of funds, of which R863 000 is from the <i>human settlements development grant</i> and R197 000 is from the <i>informal settlements upgrading partnership grant</i> (provinces)	(1 060)
40 Transport Reduction in accumulated unspent grant funds for the South African National Road Agency's non-toll road network	(4 416 565)
41 Water and Sanitation Delay in the raw water component of the uMkhomazi water project	(3 296 000)
Total declared unspent funds	(8 713 625)
National government projected underspending	(5 129 752)
Local government repayment to the National Revenue Fund	(1 000 000)
Total	(14 843 377)

Table 10: Expenditure outcome for 2024/25 and mid-year expenditure for 2025/26

Vote number and title		2024/25				2025/26			
			Outcome				Actual expenditure ¹		
			Apr 24 - Sep 24	Apr 24 - Sep 24 % of adjusted appropriation			Apr 24 - Mar 25 % of adjusted appropriation	Adjusted appropriation	Apr 25 - Sep 25 % of adjusted appropriation
R thousand		Adjusted appropriation	Apr 24 - Sep 24	Apr 24 - Sep 24 % of adjusted appropriation	Apr 24 - Mar 25 % of adjusted appropriation	Adjusted appropriation	Apr 25 - Sep 25 % of adjusted appropriation	Adjusted appropriation	
1	The Presidency	629 548	323 371	51.4	643 142	102.2	754 775	367 354	48.7
2	Parliament ²	2 770 963	—	—	2 770 963	100.0	3 464 626	—	—
3	Cooperative Governance	125 895 923	51 824 329	41.2	124 324 617	98.8	132 624 148	54 875 074	41.4
4	Government Communication and Information System	760 773	350 053	46.0	744 015	97.8	829 345	426 557	51.4
5	Home Affairs	12 095 471	6 923 030	57.2	11 831 851	97.8	14 040 041	7 033 868	50.1
6	International Relations and Cooperation	7 081 231	3 629 329	51.3	7 011 141	99.0	7 309 129	3 897 801	53.3
7	National School of Government	218 724	110 290	50.4	216 023	98.8	228 683	106 836	46.7
8	National Treasury	26 316 835	12 465 389	47.4	25 304 687	96.2	32 040 299	13 732 830	42.9
9	Planning, Monitoring and Evaluation	494 044	194 588	39.4	459 239	93.0	514 061	247 618	48.2
10	Electricity and Energy	6 069 760	2 722 402	44.9	5 981 122	98.5	6 675 452	3 337 526	50.0
11	Public Service and Administration	539 521	243 501	45.1	509 842	94.5	565 589	257 053	45.4
12	Public Service Commission	288 499	149 575	51.8	288 483	100.0	317 806	151 762	47.8
13	Public Works and Infrastructure	7 612 081	4 268 565	56.1	7 570 409	99.5	7 647 722	3 598 330	47.1
14	Statistics South Africa	2 646 160	1 317 617	49.8	2 617 625	98.9	2 855 306	1 374 587	48.1
15	Traditional Affairs	187 283	91 500	48.9	181 281	96.8	195 530	91 761	46.9
16	Basic Education	32 635 423	19 174 725	58.8	32 544 497	99.7	38 258 273	21 014 424	54.9
17	Higher Education	112 773 492	79 694 371	70.7	112 633 770	99.9	116 441 707	65 436 437	56.2
18	Health	62 225 399	30 718 151	49.4	61 881 821	99.4	65 925 086	32 468 123	49.3
19	Social Development	278 295 933	138 647 836	49.8	275 627 969	99.0	295 225 127	144 366 961	48.9
20	Women, Youth and Persons with Disabilities	1 020 712	669 309	65.6	1 011 019	99.1	1 361 686	671 270	49.3
21	Civilian Secretariat for the Police Service	155 964	77 209	49.5	155 449	99.7	172 599	82 978	48.1
22	Correctional Services	27 758 903	14 650 075	52.78	28 436 095	102.44	29 223 204	15 533 743	53.2
23	Defence	55 506 648	27 232 299	49.1	57 994 082	104.5	59 072 190	30 394 600	51.5
24	Independent Police Investigative Directorate	370 557	181 730	49.0	370 406	100.0	428 556	196 906	45.9
25	Justice and Constitutional Development	21 650 239	10 754 999	49.7	21 618 346	99.9	22 945 206	11 818 875	51.5
26	Military Veterans	812 406	277 793	34.2	757 805	93.3	878 541	387 305	44.1
27	Office of the Chief Justice	1 273 788	774 090	60.8	1 512 580	118.7	1 620 075	795 359	49.1
28	Police	113 623 525	57 337 899	50.5	113 623 525	100.0	120 889 935	57 873 488	47.9
29	Agriculture	7 915 621	2 737 852	34.6	7 881 940	99.6	7 946 389	2 536 682	31.9
30	Communications and Digital Technologies	3 968 611	1 393 721	35.1	2 915 163	73.5	3 550 413	1 579 191	44.5
31	Employment and Labour	3 854 842	1 816 608	47.1	3 802 376	98.6	4 285 166	2 611 824	61.0
32	Forestry, Fisheries and the Environment	8 794 613	4 414 819	50.2	8 639 568	98.2	9 144 004	3 412 137	37.3
33	Human Settlements	33 680 386	14 505 138	43.1	32 849 586	97.5	34 915 325	15 871 068	45.5
34	Mineral and Petroleum Resources	2 948 082	1 559 970	52.9	2 942 781	99.8	2 860 600	1 617 879	56.6
35	Science, Technology and Innovation	9 441 144	4 391 396	46.5	9 072 707	96.1	9 397 745	5 312 224	56.5
36	Small Business Development	2 708 132	1 625 968	60.0	2 668 886	98.6	2 918 122	1 338 440	45.9
37	Sport, Arts and Culture	6 105 744	2 933 367	48.0	6 072 684	99.5	6 309 944	2 892 515	45.8
38	Tourism	2 380 908	1 438 866	60.4	2 252 143	94.6	2 434 892	1 314 437	54.0
39	Trade, Industry and Competition	9 395 907	4 745 452	50.5	9 286 992	98.8	11 128 649	5 400 694	48.5
40	Transport	86 355 434	39 922 755	46.2	84 956 962	98.4	91 812 270	55 334 825	60.3
41	Water and Sanitation	23 849 579	11 117 593	46.6	23 815 798	99.9	23 382 735	12 362 240	52.9
42	Land Reform and Rural Development	9 082 203	5 249 473	57.8	8 163 223	89.9	10 468 071	4 444 356	42.5
Total		1 112 191 011	562 657 003	50.6	1 103 942 613	99.3	1 183 059 022	586 567 938	49.6

Table 10: Expenditure outcome for 2024/25 and mid-year expenditure for 2025/26 (continued)

		2024/25				2025/26		
		Outcome				Actual expenditure ¹		
	Adjusted appropriation	Apr 24 - Sep 24	Apr 24 - Sep 24 % of adjusted appropriation	Apr 24 - Mar 25	Apr 24 - Mar 25 % of adjusted appropriation	Adjusted appropriation	Apr 25 - Sep 25	Apr 25 - Sep 25 % of adjusted appropriation
R thousand								
Plus:								
Total direct charges against the National Revenue Fund	1 043 725 328	513 736 031	49.2	1 040 702 716	99.7	1 129 526 526	550 978 739	48.8
President and deputy president salaries (The Presidency)	7 709	2 886	37.4	6 875	89.2	8 098	3 257	40.2
Members' remuneration (Parliament)	713 722	—	—	692 356	97.0	553 100	—	—
Debt-service costs (National Treasury)	388 854 277	190 269 795	48.9	385 843 718	99.2	421 528 649	206 093 827	48.9
Provincial equitable share (National Treasury)	600 475 640	300 237 816	50.0	600 475 640	100.0	647 580 811	316 582 974	48.9
General fuel levy sharing with metropolitan municipalities (National Treasury)	16 126 608	5 375 535	33.3	16 126 608	100.0	16 849 080	5 616 360	33.3
National Revenue Fund payments (National Treasury)	2 080 165	666 165	32.0	2 147 376	103.2	4 749 412	4 242 412	89.3
Auditor-General of South Africa (National Treasury)	128 578	128 578	100.0	128 578	100.0	134 338	134 338	100.0
Public sector related pension, post-retirement medical and other benefits in terms of statutory and collective agreement obligations (National Treasury)	7 003 380	3 560 610	50.8	7 299 775	104.2	8 049 084	3 911 045	48.6
Guarantees, indemnities and securities: Payment to the South African Reserve Bank (National Treasury)	—	—	—	—	—	118 590	—	—
Skills levy and sector education and training authorities (Higher Education)	24 493 292	11 728 301	47.9	24 137 414	98.5	25 978 559	12 494 484	48.1
Magistrates' salaries (Justice and Constitutional Development)	2 495 615	1 143 716	45.8	2 512 754	100.7	2 630 279	1 245 013	47.3
Judges' salaries (Office of the Chief Justice and Judicial Administration)	1 333 214	622 629	46.7	1 323 867	99.3	1 332 810	655 029	49.1
International Oil Pollution Compensation Fund (Transport)	13 128	—	—	7 755	59.1	13 716	—	—
Total	2 155 916 339	1 076 393 034	49.9	2 144 645 329	99.5	2 312 585 548	1 137 546 677	49.2
Economic classification								
Current payments								
Compensation of employees	205 664 631	101 719 265	49.5	206 270 539	100.3	217 629 982	107 811 695	49.5
Goods and services	84 053 815	38 577 230	45.9	80 792 819	96.1	89 876 928	40 434 192	45.0
Interest and rent on land	389 130 987	190 435 299	48.9	386 175 161	99.2	421 838 647	206 267 932	48.9
Total current payments	678 849 433	330 731 794	48.7	673 238 519	99.2	729 345 557	354 513 819	48.6
Transfers and subsidies								
Provinces and municipalities	901 285 167	434 593 844	48.2	898 624 747	99.7	967 876 781	460 721 731	47.6
Departmental agencies and accounts	171 596 983	99 064 150	57.7	169 327 841	98.7	177 365 401	96 148 825	54.2
Higher education institutions	52 303 895	38 206 852	73.0	52 650 194	100.7	53 230 072	29 406 105	55.2
Foreign governments and international organisations	3 155 920	692 456	21.9	3 438 067	108.9	3 681 403	1 126 635	30.6
Public corporations and private enterprises	37 840 095	19 153 517	50.6	37 921 848	100.2	44 213 532	29 941 650	67.7
Non-profit institutions	3 078 625	1 384 724	45.0	3 276 388	106.4	3 327 048	1 065 985	32.0
Households	283 364 302	143 168 987	50.5	281 173 014	99.2	302 631 431	147 089 351	48.6
Total transfers and subsidies	1 452 624 987	736 264 530	50.7	1 446 412 099	99.6	1 552 325 668	765 500 282	49.3
Payments for capital assets								
Buildings and other fixed structures	11 156 190	4 991 558	44.7	10 242 557	91.8	13 512 042	4 704 305	34.8
Machinery and equipment	4 346 573	1 905 833	43.8	4 913 021	113.0	4 353 074	1 694 612	38.9
Heritage assets	172 637	48 689	28.2	122 021	70.7	66 550	—	—
Specialised military assets	20 981	—	—	2 744	13.1	20 623	1 874	9.1
Biological assets	9 114	1 498	16.4	2 680	29.4	6 776	1 251	18.5
Land and subsoil assets	415 034	674 548	162.5	725 348	174.8	402 649	202 741	50.4
Software and other intangible assets	198 777	188 478	94.8	594 700	299.2	302 512	210 149	69.5
Total payments for capital assets	16 319 306	7 810 604	47.9	16 603 071	101.7	18 664 226	6 814 932	36.5
Total payments for financial assets	8 122 613	1 586 106	19.5	8 391 640	103.3	12 250 097	9 474 004	77.3
Balance conversion journals to be passed							1 243 640	—
Total	2 155 916 339	1 076 393 034	49.9	2 144 645 329	99.5	2 312 585 548	1 137 546 677	49.2

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

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

Table 11: Departmental receipts per vote

Vote number and title		2024/25				2025/26				
		Adjusted estimate	Outcome		Budget estimate	Adjusted estimate	Actual receipts			
			Apr 24 – Sep 24	Apr 24 – Mar 25			Apr 25 – Sep 25	Apr 25 – Sep 25		
R thousand		adjusted estimate	% of	adjusted estimate	% of			adjusted estimate	% of	
1	The Presidency	439	254	57.9	407	92.7	367	582	334	57.4
2	Parliament ¹	—	—	—	—	—	—	—	—	—
3	Cooperative Governance	4 191	2 929	69.9	5 165	123.2	3 200	3 409	1 591	46.7
4	Government Communication and Information System	19 642	11 419	58.1	13 600	69.2	793	3 468	2 930	84.5
5	Home Affairs	1 601 535	529 399	33.1	1 415 757	88.4	1 681 611	2 523 079	602 578	23.9
6	International Relations and Cooperation	58 417	30 270	51.8	191 591	328.0	59 350	71 981	47 170	65.5
7	National School of Government	332	146	44.0	284	85.5	334	384	117	30.5
8	National Treasury	17 322 095	10 189 392	58.8	18 960 334	109.5	9 008 378	10 721 875	7 727 862	72.1
9	Planning, Monitoring and Evaluation	1 112	230	20.7	1 914	172.1	940	322	321	99.7
10	Electricity and Energy	908	414	45.6	310	34.1	901	252	96	38.1
11	Public Service and Administration	1 161	939	80.9	1 184	102.0	848	589	232	39.4
12	Public Service Commission	235	122	51.9	261	111.1	345	83	83	100.0
13	Public Works and Infrastructure	3 738	2 770	74.1	17 238	461.2	1 671	7 601	1 894	24.9
14	Statistics South Africa	1 106	583	52.7	2 219	200.6	1 033	1 352	853	63.1
15	Traditional Affairs	27	27	100.0	60	222.2	60	60	31	51.7
16	Basic Education	11 088	4 055	36.6	11 919	107.5	11 281	15 418	8 841	57.3
17	Higher Education	28 923	7 253	25.1	876 177	3 029.3	18 373	18 373	8 636	47.0
18	Health	297 036	215 506	72.6	660 624	222.4	14 155	249 387	124 693	50.0
19	Social Development	31 745	271	0.9	41 969	132.2	31 872	32 078	290	0.9
20	Women, Youth and Persons with Disabilities	281	261	92.9	550	195.7	65	180	110	61.1
21	Civilian Secretariat for the Police Service	162	135	83.3	171	105.6	74	80	39	48.8
22	Correctional Services	167 345	108 095	64.6	216 507	129.4	232 755	234 031	107 874	46.1
23	Defence	1 319 314	754 066	57.2	2 028 080	153.7	1 345 701	1 345 701	913 948	67.9
24	Independent Police Investigative Directorate	2 498	2 396	95.9	3 581	143.4	402	402	95	23.6
25	Justice and Constitutional Development	530 431	265 254	50.0	556 164	104.9	562 461	521 514	260 756	50.0
26	Military Veterans	1 915	1 915	100.0	2 160	112.8	630	644	279	43.3
27	Office of the Chief Justice	4 354	1 406	32.3	2 290	52.6	4 400	4 400	3 330	75.7
28	Police	588 980	422 206	71.7	805 960	136.8	530 071	701 833	436 420	62.2
29	Agriculture	319 362	182 341	57.1	354 857	111.1	361 690	332 735	175 556	52.8
30	Communications and Digital Technologies	2 508	1 694	67.5	3 159	126.0	2 633	543 602	542 351	99.8
31	Employment and Labour	29 676	14 286	48.1	33 020	111.3	32 221	31 002	13 176	42.5
32	Forestry, Fisheries and the Environment	34 458	23 083	67.0	81 033	235.2	91 955	33 572	16 861	50.2
33	Human Settlements	1 646	1 022	62.1	1 694	102.9	423	616	454	73.7
34	Mineral and Petroleum Resources	43 966	29 881	68.0	53 562	121.8	58 967	58 967	25 214	42.8
35	Science, Technology and Innovation	3 152	3 438	109.1	5 361	170.1	783	883	92	10.4
36	Small Business Development	330	296	89.7	503 835	152 677.3	74	326	259	79.4
37	Sport, Arts and Culture	5 637	1 010	17.9	7 380	130.9	6 237	8 474	8 041	94.9
38	Tourism	43 060	22 936	53.3	92 858	215.6	3 045	32 915	27 767	84.4
39	Trade, Industry and Competition	204 892	78 080	38.1	222 150	108.4	220 122	220 195	67 380	30.6
40	Transport	830 054	828 584	99.8	831 300	100.2	3 135	3 877	2 711	69.9
41	Water and Sanitation	4 733	2 171	45.9	39 902	843.1	5 370	4 418	2 134	48.3
42	Land Reform and Rural Development	100 322	53 617	53.4	83 721	83.5	79 817	33 528	17 207	51.3
Total departmental receipts as per Adjusted Estimates of National Expenditure		23 622 806	13 794 152	58.4	28 130 308	119.1	14 378 543	17 764 188	11 150 606	62.8
Plus: Sale of non-core assets		4 000 000	—	—	—	—	—	4 000 000	—	—
Strategic oil reserves		4 000 000	—	—	—	—	—	4 000 000	—	—
Plus: Public entities conduit ² receipts		6 125 985	1 060 744	17.3	11 806 280	192.7	7 778 733	7 778 733	1 258 963	16.2
Independent Communications Authority of South Africa		2 142 549	1 060 744	49.5	7 763 649	362.4	2 228 251	2 228 251	1 179 399	52.9
Competition Commission		177 712	—	—	236 907	133.3	74 400	74 400	79 564	106.9
South African National Roads Agency: Scrapping of e-toll system		3 805 724	—	—	3 805 724	100.0	5 476 082	5 476 082	5 476 082	100.0
Plus: Mineral royalties, mining leases and ownership		12 730 102	5 858 840	46.0	15 979 465	125.5	11 200 855	7 382 700	3 157 338	42.8
Total departmental and other receipts		46 478 893	20 713 736	44.6	55 916 053	120.3	33 358 131	36 925 621	15 566 908	42.2

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

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

Table 11.1: Departmental receipts per economic classification

Economic classification		2024/25				2025/26			
R thousand	Adjusted estimate	Outcome				Budget estimate	Adjusted estimate	Actual receipts	
		Apr 24 – Sep 24		Apr 24 – Mar 25				Apr 25 – Sep 25	
		Apr 24 – Sep 24	adjusted estimate	Apr 24 – Mar 25	adjusted estimate			Apr 25 – Sep 25	adjusted estimate
Departmental receipts									
Tax receipts	8 000	2 723	34.0	8 134	101.7	8 110	8 125	2 783	34.3
Sales of goods and services produced by department	3 717 607	1 932 471	52.0	3 904 705	105.0	3 293 329	4 392 763	1 623 139	37.0
Sales of scrap, waste, arms and other used current goods	8 448	5 935	70.3	14 315	169.5	8 726	9 917	5 760	58.1
Transfers received	693 304	503 963	72.7	1 414 463	204.0	706 125	724 241	655 911	90.6
Fines, penalties and forfeits	312 409	188 824	60.4	384 530	123.1	396 827	416 068	224 159	53.9
Interest, dividends and rent on land	8 818 881	3 667 581	41.6	11 280 364	127.9	7 428 729	9 236 749	6 349 824	68.7
Sales of capital assets	169 033	97 972	58.0	350 182	207.2	144 018	156 754	71 062	45.3
Transactions in financial assets and liabilities	9 895 125	7 394 683	74.7	10 773 615	108.9	2 392 679	2 819 571	2 217 968	78.7
Total departmental receipts as per Adjusted Estimates of National Expenditure	23 622 806	13 794 152	58.4	28 130 308	119.1	14 378 543	17 764 188	11 150 606	62.8

Information contained in each chapter

The AENE provides detailed information for each vote in the Adjustments Appropriation Bill, following the layout shown below.

Adjusted budget summary

2025/26					
R thousand	Appropriation	Special appropriation	Adjustments appropriation		Adjusted appropriation
			Decrease	Increase	
Amount to be appropriated					
<i>of which:</i>					
Current payments					
Transfers and subsidies					
Payments for capital assets					
Payments for financial assets					
Direct charge against the National Revenue Fund					
Executive authority					
Accounting officer					
Website address					

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

Appropriation shows the total amount voted by main economic classification for the current financial year in the Appropriation Act (2025).

Special appropriation shows the amount for the current financial year in the Special Appropriation Bill (2025). This column appears in all tables of the affected vote.

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

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

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

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

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

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

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

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

Vote purpose

The purpose of the vote captures a department’s mandate, objectives or administrative functions, as stated in the Adjustments Appropriation Bill.

Performance

Indicator	Programme	MTDP outcome	Annual performance		
			Projected for 2025/26 as published in the 2025 ENE	Achieved in the first half of 2025/26 (April to September)	Changed target for 2025/26

To improve service delivery, it is integral to manage, monitor and measure performance. The table¹ shows what a department has achieved in the first half of the current financial year in relation to what it projected for the year. Only information for the first quarter has been validated. Information reported for the second quarter is based on preliminary data.

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

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

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

Projected for 2025/26 shows what the department projected it would achieve for the current financial year, as published in the 2025 ENE.

Achieved in the first half of 2025/26 shows what the department achieved in the first half of the current financial year.

Changed target for 2025/26 shows any changes to the targets originally published in the ENE due to changes emanating from technical financial amendments made in terms of section 30 of the Public Finance Management Act (1999) and sections 5 and 6 of Appropriation Act (2025), as well as changes to align the target and indicator with the department’s annual performance plan.

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

¹ The table presents only a selected subset of a department’s performance indicators and is not intended to provide a comprehensive view of departmental performance. It contains key indicators linked to strategic and annual performance plans, as informed by the Medium Term Development Plan (MTDP) 2024–2029.

Adjusted estimates

Programme			2025/26							
R thousand	Appropriation	Special appropriation	Adjustments appropriation						Total adjustments appropriation	Adjusted appropriation
			Expenditure announced in the budget	Unforeseeable /Unavoidable	Virements and shifts	Roll-overs	Self-financing	Other adjustments¹		
Programme name										
Sub-total										
Direct charge against the National Revenue Fund										
Item										
Total										
Economic classification										
Current payments										
Economic classification item										
Transfers and subsidies										
Economic classification item										
Payments for capital assets										
Economic classification item										
Payments for financial assets										
Total										

1. Other adjustments include the shifting of funds between votes, the shifting of funds within a vote following a function shift, declared unspent funds, significant and unforeseeable economic and financial events, and expenditure of an exceptional nature in terms of section 6(1)(b) of the Appropriation Act (2025).

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

Appropriation shows the total amount voted per programme and by main economic classification for the current financial year in the Appropriation Act (2025).

Special appropriation shows the amount for the current financial year tabled in the Special Appropriation Bill (2025). This column appears in all tables of the affected vote.

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

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

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

Virements and shifts within votes:

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

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

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

Other adjustments include the shifting of funds between votes, the shifting of funds within a vote following a function shift, declared unspent funds, significant and unforeseeable economic and financial events, and expenditure of an exceptional nature in terms of section 6(1)(b) of the Appropriation Act (2025).

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

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

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

Details of adjustments to the 2025 ENE

This section gives explanations by programme for:

- expenditure announced in the budget
- unforeseeable and unavoidable expenditure
- virements and shifts within the vote.

Virements and shifts within the vote

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

1. National Treasury approval has been obtained.

2. Only Parliament may approve this virement.

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

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

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

R thousand shows the monetary amounts.

Certain types of virements and shifts require approval either from National Treasury or Parliament before they can be effected. All virements and shifts that have approvals are footnoted in this table. In terms of the Public Finance Management Act (1999), National Treasury regulations and the Appropriation Act (2025), the following virements and shifts require approval from National Treasury:

Virements between main divisions within a vote comprise:

- using unspent funds to increase an amount appropriated for compensation of employees within the same vote
- using funds that were earmarked by the Minister in terms of section 4(1) (a) of the Appropriation Act (2025) in the allocation letter for a specific purpose
- using funds appropriated for payments for capital assets for any purpose within the same vote
- using funds appropriated for payment for financial assets for any purpose within the same vote
- using funds appropriated for transfers and subsidies for any purpose within the same vote
- increasing the funds appropriated for transfers and subsidies to other institutions, excluding transfers and subsidies to other levels of government for purposes of paying levies and taxes imposed by legislation
- introducing a new transfer and subsidy to another institution.

Shifts within the main division of a vote comprise:

- using funds appropriated for transfers and subsidies to other institutions for any purpose within the same main division
- using funds appropriated for payments for financial assets for any purpose within the same main division
- using unspent funds to increase the amount appropriated for the compensation of employees within the same main division
- using funds that were earmarked by the Minister in the allocation letter for a specific purpose
- using more than 8 per cent of unspent funds under a classification within a main division for another classification within the same main division in terms of section 5(4)(b) of the Appropriation Act, 2025
- increasing the funds appropriated for transfers and subsidies to other institutions, excluding transfers and subsidies to other levels of government for purposes of paying levies and taxes imposed by legislation
- introducing a new transfer and subsidy to another institution.

The following virements and shifts, in terms of section 43 of the Public Finance Management Act (1999), read in conjunction with Treasury Regulation 6.3 and section 5 of the Appropriation Act (2025), can be approved only by Parliament:

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

After the virements and shifts table, the remaining explanations are given for:

- rollovers
- self-financing
- other adjustments, which include funds shifted between votes or within a vote following a function shift, expenditure of an exceptional nature and declared unspent funds
- gifts, donations and sponsorships
- direct charges against the National Revenue Fund (these are not linked to a programme within a vote).

Expenditure outcome for 2024/25 and mid-year expenditure for 2025/26

Programme	2024/25					2025/26		
	Adjusted appropriation	Outcome				Adjusted appropriation/Total (%)	Actual expenditure	
R thousand		Apr 24 - Sep 24 % of adjusted appropriation	Apr 24 - Sep 24 % of adjusted appropriation	Apr 24 - Mar 25 % of adjusted appropriation	Apr 24 - Mar 25 % of adjusted appropriation		Apr 25 - Sep 25 % of adjusted appropriation	Apr 25 - Sep 25 % of adjusted appropriation
1. Programme name								
Subtotal								
Direct charge against the National Revenue Fund								
Item								
Total								
Economic classification								
Current payments								
Economic classification item								
Transfers and subsidies								
Economic classification item								
Payments for capital assets								
Economic classification item								
Payments for financial assets								
Total								

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

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

2024/25 Outcome shows the outcome for the previous financial year.

Apr 24-Sep 24 shows the expenditure outcome for the first half of the previous financial year.

Apr 24-Sep 24 % of adjusted appropriation shows the expenditure outcome for the first half of the previous financial year as a percentage of the adjusted appropriation for that year.

Apr 24-Mar 25 shows the expenditure outcome for the previous financial year.

Apr 24-Mar 25 % of adjusted appropriation shows the expenditure outcome for the previous financial year as a percentage of the adjusted appropriation for that year.

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

Adjusted appropriation/Total (%) shows the proportion of the adjusted budget for a specific segment in relation to the vote's total adjusted budget, as a percentage, for the current financial year. The

proportion is shown for each programme and economic classification item relative to the vote's total adjusted budget.

2025/26 Actual expenditure shows the mid-year preliminary actual expenditure for the current financial year.

Apr 25-Sep 25 shows actual expenditure for the first half of the current financial year.

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

Expenditure trends

This paragraph explains whether expenditure for the first half of 2025/26 is in line with the 2025 Budget. Mid-year preliminary actual expenditure for the current financial year is compared to mid-year expenditure for the previous financial year, and explanations are given for significant changes in expenditure patterns. The preliminary expenditure outcome in the current financial year is also compared and explained in relation to the budgeted expenditure for the full year, as tabled in the main budget.

Where functions shifted between votes after the publication of the 2024 AENE, the information in this publication may not be strictly comparable with information published last year.

Departmental receipts

	2024/25					2025/26		
	Outcome					Budget estimate	Adjusted estimate	Actual receipts
	Adjusted estimate	Apr 24 - Sep 24	Apr 24 - Sep 24 % of adjusted estimate	Apr 24 - Mar 25	Apr 24 - Mar 25 % of adjusted estimate			Apr 25 - Sep 25 % of adjusted estimate
R thousand								
Departmental receipts								
Economic classification item								
Economic classification item								
Total								

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

2024/25 Adjusted estimate shows the adjusted total amount of receipts in the previous financial year's adjustments budget.

2024/25 Outcome shows the departmental receipts outcome for the previous financial year.

Apr 24-Sep 24 shows the receipts outcome for the first half of the previous financial year.

Apr 24-Sep 24 % of adjusted estimate shows the receipts outcome for the first half of the previous financial year as a percentage of the adjusted estimate for that year.

Apr 24-Mar 25 shows the receipts outcome for the previous financial year.

Apr 24-Mar 25 % of adjusted estimate shows the receipts outcome for the previous financial year as a percentage of the adjusted estimate for that year.

2025/26 Budget estimate shows the total amount of receipts anticipated in the budget for the current financial year.

2025/26 Adjusted estimate shows the adjusted total amount of receipts anticipated in the adjustments budget for the current financial year.

2025/26 Adjusted receipts estimate/Total (%) shows the proportion of adjusted receipts for a specific item in relation to the total adjusted estimate of vote receipts, as a percentage, for the current financial year. The proportion is shown for each economic classification item relative to the vote’s total adjusted receipts estimate.

2025/26 Actual receipts show the mid-year preliminary receipts outcome for the current financial year.

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

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

Revenue trends

This paragraph explains whether revenue for the first half of 2025/26 is in line with the 2025 Budget. Mid-year preliminary actual revenue for the current financial year is compared to mid-year revenue for the previous financial year, and explanations are given for significant changes in revenue patterns. The preliminary revenue outcome in the current financial year is also compared and explained in relation to projected revenue for the full year, as tabled in the main budget.

Where functions are shifted between votes after the publication of the 2024 AENE, the information in this publication may not be strictly comparable with information published last year.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

2025/26										
R thousand	Appropriation	Special appropriation	Adjustments appropriation							Adjusted appropriation
			Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Self-financing	Other adjustments	Total adjustments appropriation	
Programme name										
Economic sphere										
Current										
Economic classification item										
Programme name										
Economic sphere										
Capital										
Economic classification item										

Summary of changes to conditional grants: Provinces

2025/26										
R thousand	Appropriation	Special appropriation	Adjustments appropriation							Adjusted appropriation
			Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Self-financing	Other adjustments	Total adjustments appropriation	
Programme name										
Conditional grant name										

Summary of changes to conditional grants: Local government

R thousand	2025/26								
	Appropriation	Special appropriation	Adjustments appropriation						Adjusted appropriation
			Expenditure announced in the budget	Unforeseeable/ Unavoidable	Virements and shifts	Roll-overs	Self-financing	Other adjustments	Total adjustments appropriation
Programme name									
Conditional grant name									

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

Appropriation shows the total amount voted per programme and by main economic classification for the current financial year in the Appropriation Act (2025).

Special appropriation shows the amount for the current financial year tabled in the Special Appropriation Bill. This column appears in all tables of the affected vote.

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

Appropriation of funds for expenditure announced by the minister during the tabling of the annual budget shows expenditure announced in the 2025 Budget for future allocation.

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

Virements and shifts within votes:

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

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

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

Other adjustments include the shifting of funds between votes, the shifting of funds within a vote following a function shift, declared unspent funds, significant and unforeseeable economic and financial events, and expenditure of an exceptional nature in terms of section 6(1)(b) of the Appropriation Act (2025).

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

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

