

Estimates of National Expenditure 2023

Vote 7: National School of Government

**National Treasury
Republic of South Africa**



Vote 7

National School of Government

Budget summary

R million	2023/24				2024/25	2025/26
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	109.3	–	4.0	113.3	118.4	123.7
Public Sector Organisational and Staff Development	–	115.7	–	115.7	120.4	125.7
Total expenditure estimates	109.3	115.7	4.0	229.0	238.8	249.4

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

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

Vote purpose

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

Mandate

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

Selected performance indicators

Table 7.1 Performance indicators by programme and related priority

Indicator	Programme	MTSF priority	Audited performance			Estimated performance	MTEF targets		
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Percentage implementation of a quality management policy for the department per year	Administration	Priority 1: A capable, ethical and developmental state	– ¹	– ¹	– ¹	50%	100%	100%	100%
Number of business processes mapped in line with the operations management plan per year	Administration		– ¹	– ¹	6	4	4	4	4
Number of ICT projects enabling National School of Government operations per year	Administration		– ¹	4	6	6	6	6	6

1. No historical data available.

Expenditure overview

The department's overarching objective is to contribute to fulfilling the educational, training and development needs of the public service. To achieve this, over the MTEF period, the department will focus on continuing and increasing its active online learning interventions, and revising the funding model of its entity to improve revenue generation.

The number of online education, training and development interventions provided over the medium term is expected to increase from 8 in 2022/23 to 10 in 2025/26. To achieve this, the department will continue to implement 6 ICT projects per year in fields such as learning and training management systems to enable the school to operate more efficiently in its operations. These projects will assist the school in increasing the number of learners accessing compulsory and demand-led training, and education and development programmes. These activities will be carried out in the *Administration* programme, which is allocated R355.4 million over the MTEF period.

The department will continue to work on revising its entity's funding model by looking at alternative and broader sources of revenue beyond the fiscus to ensure financial sustainability. This will entail, among other interventions, a drive to increase the uptake of the school's education, training and development offerings from 75 per cent in 2022/23 to 80 per cent in 2025/26. Spending for these activities is within an allocation of R338.9 million over the medium term in the *Management* and *Corporate Services* subprogrammes in the *Administration* programme. Spending on the revised funding model is expected to increase at an average annual rate of 3.2 per cent, from R5 million in 2022/23 to R5.5 million in 2025/26.

Total expenditure is expected to increase at an average annual rate of 2.6 per cent, from R231.1 million in 2022/23 to R249.4 million in 2025/26. Transfers to the training trading account constitute 50.4 per cent (R361.8 million) of the department's budget over the medium term, while the remaining 49.6 per cent is allocated to the *Administration* programme.

Expenditure trends and estimates

Table 7.2 Vote expenditure trends and estimates by programme and economic classification

Programmes											
1. Administration											
2. Public Sector Organisational and Staff Development											
Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2019/20	2020/21	2021/22	2022/23	2019/20 - 2022/23		2023/24	2024/25	2025/26	2022/23 - 2025/26	
Programme 1	95.5	96.0	104.1	115.4	6.5%	48.7%	113.3	118.4	123.7	2.3%	49.6%
Programme 2	87.5	125.6	103.4	115.7	9.8%	51.3%	115.7	120.4	125.7	2.8%	50.4%
Total	183.0	221.6	207.5	231.1	8.1%	100.0%	229.0	238.8	249.4	2.6%	100.0%
Change to 2022 Budget estimate				3.0			3.1	3.1	3.2		
Economic classification											
Current payments	93.1	93.9	101.8	111.6	6.2%	47.5%	109.3	114.2	119.3	2.3%	47.9%
Compensation of employees	55.2	55.8	56.9	62.8	4.4%	27.4%	60.4	63.1	65.9	1.6%	26.6%
Goods and services ¹	37.9	38.0	44.9	48.7	8.8%	20.1%	48.9	51.1	53.4	3.1%	21.3%
of which:											
Audit costs: External	3.7	4.1	5.9	4.1	3.5%	2.1%	4.1	4.3	4.5	3.5%	1.8%
Computer services	6.2	8.4	13.1	5.0	-7.4%	3.9%	5.0	5.3	5.5	3.5%	2.2%
Agency and support/outsourced services	0.1	1.9	0.5	5.6	367.9%	1.0%	5.7	6.0	6.2	3.5%	2.5%
Operating leases	12.7	12.4	13.9	11.3	-3.8%	6.0%	11.4	12.0	12.6	3.5%	5.0%
Property payments	4.4	4.4	4.0	5.6	8.6%	2.2%	5.4	5.4	5.6	-0.1%	2.3%
Travel and subsistence	1.2	0.0	0.3	3.4	40.4%	0.6%	3.5	3.6	3.8	3.5%	1.5%
Transfers and subsidies¹	87.6	125.9	103.6	115.7	9.7%	51.3%	115.7	120.4	125.7	2.8%	50.4%
Departmental agencies and accounts	87.5	125.6	103.4	115.7	9.8%	51.3%	115.7	120.4	125.7	2.8%	50.4%
Households	0.1	0.3	0.2	-	-100.0%	0.1%	-	-	-	0.0%	0.0%
Payments for capital assets	2.3	1.8	2.0	3.8	18.2%	1.2%	4.0	4.2	4.4	4.5%	1.7%
Machinery and equipment	2.3	1.8	2.0	3.8	18.2%	1.2%	4.0	4.2	4.4	4.5%	1.7%
Software and other intangible assets	-	-	0.1	-	0.0%	0.0%	-	-	-	0.0%	0.0%
Total	183.0	221.6	207.5	231.1	8.1%	100.0%	229.0	238.8	249.4	2.6%	100.0%

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

Transfers and subsidies expenditure trends and estimates

Table 7.3 Vote transfers and subsidies trends and estimates

R thousand	Audited outcome			Adjusted appropriation 2022/23	Average growth rate (%) 2019/20 - 2022/23	Average: Expenditure/ Total (%) 2019/20 - 2022/23	Medium-term expenditure estimate			Average growth rate (%) 2022/23 - 2025/26	Average: Expenditure/ Total (%) 2022/23 - 2025/26
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26		
Households											
Social benefits											
Current	102	305	-	-	-100.0%	0.1%	-	-	-	-	-
Employee social benefits	102	305	-	-	-100.0%	0.1%	-	-	-	-	-
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	87 464	125 579	103 424	115 721	9.8%	99.9%	115 680	120 368	125 700	2.8%	100.0%
National School of Government training trading account	87 464	125 579	103 424	115 721	9.8%	99.9%	115 680	120 368	125 700	2.8%	100.0%
Total	87 566	125 884	103 424	115 721	9.7%	100.0%	115 680	120 368	125 700	2.8%	100.0%

Personnel information

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

Programmes															Average growth rate (%)	Average: Salary level/ Total (%)			
Number and cost ² of personnel posts filled/planned for on funded establishment																			
Number of funded posts	Number of posts additional to the establishment	Actual		Revised estimate		Medium-term expenditure estimate					2022/23 - 2025/26								
		2021/22	2022/23	2023/24	2024/25	2025/26													
National School of Government		Number	Unit cost	Number	Unit cost	Number	Unit cost	Number	Unit cost	Number	Unit cost	Number	Unit cost	Number	Unit cost				
Salary level	87	-	87	56.9	0.7	94	62.8	0.7	87	60.4	0.7	83	63.1	0.8	82	65.9	0.8	-4.5%	100.0%
1 – 6	16	-	16	4.0	0.3	21	6.5	0.3	19	6.0	0.3	15	5.5	0.4	15	6.2	0.4	-9.8%	20.4%
7 – 10	36	-	36	14.2	0.4	43	20.4	0.5	38	18.0	0.5	38	19.2	0.5	38	21.2	0.6	-4.4%	44.8%
11 – 12	17	-	17	15.6	0.9	15	14.8	1.0	15	15.0	1.0	15	15.9	1.0	15	15.7	1.1	-1.1%	17.6%
13 – 16	18	-	18	23.1	1.3	15	21.1	1.4	15	21.4	1.4	15	22.6	1.5	14	22.8	1.6	-1.4%	17.1%
Programme	87	-	87	56.9	0.7	94	62.8	0.7	87	60.4	0.7	83	63.1	0.8	82	65.9	0.8	-4.5%	100.0%
Programme 1	87	-	87	56.9	0.7	94	62.8	0.7	87	60.4	0.7	83	63.1	0.8	82	65.9	0.8	-4.5%	100.0%

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

2. Rand million.

Departmental receipts

Table 7.5 Departmental receipts by economic classification

R thousand	Audited outcome			Adjusted estimate 2022/23	Revised estimate 2022/23	Average growth rate (%) 2019/20 - 2022/23	Average: Receipt item/ Total (%) 2019/20 - 2022/23	Medium-term receipts estimate			Average growth rate (%) 2022/23 - 2025/26	Average: Receipt item/ Total (%) 2022/23 - 2025/26
	2019/20	2020/21	2021/22					2023/24	2024/25	2025/26		
Departmental receipts	347	192	368	346	439	8.2%	100.0%	331	331	331	-9.0%	100.0%
Sales of goods and services produced by department	44	41	52	3	57	9.0%	14.4%	32	32	32	-17.5%	10.7%
Sales by market establishments of which:	-	-	-	3	57	-	4.2%	-	-	-	-100.0%	4.0%
Sale of furniture	-	-	-	3	57	-	4.2%	-	-	-	-100.0%	4.0%
Other sales of which:	44	41	52	-	-	-100.0%	10.2%	32	32	32	-	6.7%
Parking fees	1	-	52	-	-	-100.0%	3.9%	1	1	1	-	0.2%
Commission	43	41	-	-	-	-100.0%	6.2%	31	31	31	-	6.5%
Sales of scrap, waste, arms and other used current goods of which:	-	-	-	33	51	-	3.8%	-	-	-	-100.0%	3.6%
Sales of scrap, waste, arms and other used current goods (excluding capital assets)	-	-	-	33	51	-	3.8%	-	-	-	-100.0%	3.6%
Interest, dividends and rent on land	81	8	1	40	61	-9.0%	11.2%	39	39	39	-13.9%	12.4%
Interest	81	8	1	40	40	-21.0%	9.7%	39	39	39	-0.8%	11.0%
Dividends of which:	-	-	-	-	21	-	1.6%	-	-	-	-100.0%	1.5%
Investments	-	-	-	-	21	-	1.6%	-	-	-	-100.0%	1.5%
Sales of capital assets	69	26	50	-	-	-100.0%	10.8%	-	-	-	-	-
Transactions in financial assets and liabilities	153	117	265	270	270	20.8%	59.8%	260	260	260	-1.3%	73.3%
Total	347	192	368	346	439	8.2%	100.0%	331	331	331	-9.0%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

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

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2019/20	2020/21	2021/22				2022/23	2019/20 - 2022/23	2023/24		
R million											
Management	15.4	14.2	15.4	17.0	3.4%	15.1%	15.0	15.7	16.4	-1.1%	13.6%
Corporate Services	64.5	66.8	72.4	92.8	12.9%	72.1%	92.9	97.3	101.6	3.1%	81.7%
Property Management	15.6	15.0	16.2	5.6	-28.9%	12.8%	5.4	5.4	5.6	-0.1%	4.7%
Total	95.5	96.0	104.1	115.4	6.5%	100.0%	113.3	118.4	123.7	2.3%	100.0%
Change to 2022				3.0			1.1	1.1	1.1		
Budget estimate											
Economic classification											
Current payments	93.1	93.9	101.8	111.6	6.2%	97.4%	109.3	114.2	119.3	2.3%	96.5%
Compensation of employees	55.2	55.8	56.9	62.8	4.4%	56.1%	60.4	63.1	65.9	1.6%	53.6%
Goods and services	37.9	38.0	44.9	48.7	8.8%	41.3%	48.9	51.1	53.4	3.1%	43.0%
of which:											
Audit costs: External	3.7	4.1	5.9	4.1	3.5%	4.3%	4.1	4.3	4.5	3.5%	3.6%
Computer services	6.2	8.4	13.1	5.0	-7.4%	8.0%	5.0	5.3	5.5	3.5%	4.4%
Agency and support/outsourced services	0.1	1.9	0.5	5.6	367.9%	2.0%	5.7	6.0	6.2	3.5%	5.0%
Operating leases	12.7	12.4	13.9	11.3	-3.8%	12.3%	11.4	12.0	12.6	3.5%	10.1%
Property payments	4.4	4.4	4.0	5.6	8.6%	4.5%	5.4	5.4	5.6	-0.1%	4.7%
Travel and subsistence	1.2	0.0	0.3	3.4	40.4%	1.2%	3.5	3.6	3.8	3.5%	3.0%
Transfers and subsidies	0.1	0.3	0.2	-	-100.0%	0.2%	-	-	-	-	-
Households	0.1	0.3	0.2	-	-100.0%	0.2%	-	-	-	-	-
Payments for capital assets	2.3	1.8	2.0	3.8	18.2%	2.4%	4.0	4.2	4.4	4.5%	3.5%
Machinery and equipment	2.3	1.8	2.0	3.8	18.2%	2.4%	4.0	4.2	4.4	4.5%	3.5%
Software and other intangible assets	-	-	0.1	-	-	-	-	-	-	-	-
Total	95.5	96.0	104.1	115.4	6.5%	100.0%	113.3	118.4	123.7	2.3%	100.0%
Proportion of total programme expenditure to vote expenditure	52.2%	43.3%	50.2%	49.9%	-	-	49.5%	49.6%	49.6%	-	-
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	0.3	0.2	-	-100.0%	0.2%	-	-	-	-	-
Employee social benefits	0.1	0.3	0.2	-	-100.0%	0.2%	-	-	-	-	-

Personnel information

Table 7.7 Administration personnel numbers and cost by salary level¹

Administration	Salary level	Number of posts estimated for 31 March 2023	Number of posts additional to the funded posts	Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)			
				Actual		Revised estimate		Medium-term expenditure estimate												
				2021/22	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26											
				Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
		87	-	87	56.9	0.7	94	62.8	0.7	87	60.4	0.7	83	63.1	0.8	82	65.9	0.8	-4.5%	100.0%
1-6	16	-	-	16	4.0	0.3	21	6.5	0.3	19	6.0	0.3	15	5.5	0.4	15	6.2	0.4	-9.8%	20.4%
7-10	36	-	-	36	14.2	0.4	43	20.4	0.5	38	18.0	0.5	38	19.2	0.5	38	21.2	0.6	-4.4%	44.8%
11-12	17	-	-	17	15.6	0.9	15	14.8	1.0	15	15.0	1.0	15	15.9	1.0	15	15.7	1.1	-1.1%	17.6%
13-16	18	-	-	18	23.1	1.3	15	21.1	1.4	15	21.4	1.4	15	22.6	1.5	14	22.8	1.6	-1.4%	17.1%

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

2. Rand million.

Programme 2: Public Sector Organisational and Staff Development

Programme purpose

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

Objectives

- Ensure competent public servants who are empowered to do their jobs by:
 - assessing public servants through online diagnostic tools to determine skills gaps and needs over the medium term
 - ensuring that public servants undergo ethics education, training and development interventions annually
 - providing accredited and non-accredited education, training and development interventions annually
 - establishing sustainable partnerships and collaboration with local and international stakeholders to support education, training and development interventions on an ongoing basis.
- Ensure the provision of quality education, training and development by practitioners of the school by ensuring that:
 - 46 480 learners undergo education, training and development interventions on compulsory and demand-led courses or programmes in the 3 spheres of government, the legislative sector and state-owned enterprises by March 2024
 - 7 compulsory in-service training programmes are implemented by March 2024.

Expenditure trends and estimates

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

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2019/20	2020/21	2021/22				2022/23	2023/24	2024/25		
R million											
National School of Government	87.5	125.6	103.4	115.7	9.8%	100.0%	115.7	120.4	125.7	2.8%	100.0%
Training Trading Account											
Total	87.5	125.6	103.4	115.7	9.8%	100.0%	115.7	120.4	125.7	2.8%	100.0%
Change to 2022 Budget estimate				–			2.0	2.0	2.0		
Economic classification											
Transfers and subsidies	87.5	125.6	103.4	115.7	9.8%	100.0%	115.7	120.4	125.7	2.8%	100.0%
Departmental agencies and accounts	87.5	125.6	103.4	115.7	9.8%	100.0%	115.7	120.4	125.7	2.8%	100.0%
Total	87.5	125.6	103.4	115.7	9.8%	100.0%	115.7	120.4	125.7	2.8%	100.0%
Proportion of total programme expenditure to vote expenditure	47.8%	56.7%	49.8%	50.1%	–	–	50.5%	50.4%	50.4%	–	–
Details of transfers and subsidies											
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	87.5	125.6	103.4	115.7	9.8%	100.0%	115.7	120.4	125.7	2.8%	100.0%
National School of Government training trading account	87.5	125.6	103.4	115.7	9.8%	100.0%	115.7	120.4	125.7	2.8%	100.0%

Entity

National School of Government training trading account

Selected performance indicators

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

Indicator	Programme/Objective/Activity	MTSF priority	Audited performance			Estimated performance	MTEF targets		
			2019/20	2020/21	2021/22		2022/23	2023/24	2024/25
Number of skills assessment reports produced on specific departments or the public sector on training needs for relevant education, training and development interventions per year	Public sector organisational and staff development programme	Priority 1: A capable, ethical and developmental state	– ¹	4	11	5	6	10	11

Table 7.9 National School of Government training trading account performance indicators by programme/objective/activity and related priority (continued)

Indicator	Programme/Objective/Activity	MTSF priority	Audited performance			Estimated performance	MTEF targets		
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Percentage of partnerships facilitated to support education, training and development interventions per year	Public sector organisational and staff development programme	Priority 1: A capable, ethical and developmental state	– ¹	55% (11/20)	55% (28/51)	20%	25%	30%	40%
Number of learners trained on compulsory and demand-led education, training and development interventions per year	Public sector organisational and staff development programme		41 802	43 411	86 687	40 460	46 480	50 500	54 520
Number of provincial departments of education trained by the National School of Government through the Teaching for All programme per year	Public sector organisational and staff development programme		– ¹	– ¹	5	5	7	9	– ²

1. No historical data available.

2. Indicator discontinued.

Entity overview

The department carries out its expanded mandate of building capacity in all spheres of government, state-owned entities and organs of state through its training trading account. Over the medium term, the entity is expected to foster collaborations with training, higher education, and further education and training institutions, as well as private-sector training providers. Accordingly, it intends to increase its collaboration with higher education institutions from 20 per cent in 2022/23 to 40 per cent in 2025/26. In addition, the school is planning to conduct training and examinations or tests required for specified appointments or transfers to meet the development needs of all employees. These interventions are expected to enable the entity to increase the number of learners trained through compulsory and demand-led education, training and development from 40 460 in 2022/23 to 54 520 in 2025/26.

Expenditure is expected to increase at an average annual rate of 2.8 per cent, from R220.6 million in 2022/23 to R239.8 million in 2025/26, with goods and services accounting for an estimated 51.7 per cent (R356 million) of this spending. The entity will continue to outsource support services such as ICT, spending on which is expected to account for 5.3 per cent (R18.7 million) of the goods and services budget over the period ahead. Revenue is expected to increase in line with expenditure.

Programmes/Objectives/Activities

Table 7.10 National School of Government training trading account expenditure trends and estimates by programme/objective/activity

R million	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2019/20	2020/21	2021/22				2022/23	2023/24	2024/25		
Administration	213.2	135.6	210.4	220.6	1.1%	100.0%	219.3	229.5	239.8	2.8%	100.0%
Total	213.2	135.6	210.4	220.6	1.1%	100.0%	219.3	229.5	239.8	2.8%	100.0%

Statements of financial performance, cash flow and financial position**Table 7.11 National School of Government training trading account statements of financial performance, cash flow and financial position**

Statement of financial performance											
R million	Audited outcome			Revised estimate 2022/23	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2019/20	2020/21	2021/22		2019/20	2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26	Average: Expenditure/ Total (%)
Revenue											
Non-tax revenue	151.5	28.8	106.9	104.9	-11.5%	44.9%	105.6	111.1	116.1	3.4%	48.1%
Sale of goods and services other than capital assets	145.8	26.2	103.5	101.4	-11.4%	43.1%	101.9	107.2	112.0	3.4%	46.5%
Other non-tax revenue	5.7	2.6	3.4	3.6	-14.5%	1.8%	3.7	3.9	4.1	4.5%	1.7%
Transfers received	89.7	126.7	103.4	115.7	8.9%	55.1%	113.7	118.4	123.7	2.2%	51.9%
Total revenue	241.2	155.5	210.4	220.6	-2.9%	100.0%	219.3	229.5	239.8	2.8%	100.0%
Expenses											
Current expenses	213.2	135.3	210.4	220.6	1.1%	100.0%	219.3	229.5	239.8	2.8%	100.0%
Compensation of employees	90.4	93.3	106.1	106.1	5.5%	52.4%	106.1	110.8	115.8	3.0%	48.3%
Goods and services	122.8	42.1	104.3	114.6	-2.3%	47.5%	113.3	118.7	124.0	2.7%	51.7%
Transfers and subsidies	-	0.3	-	-	-	-	-	-	-	-	-
Total expenses	213.2	135.6	210.4	220.6	1.1%	100.0%	219.3	229.5	239.8	2.8%	100.0%
Surplus/(Deficit)	27.9	19.9	-	-	-100.0%	-	-	-	-	-	-
Cash flow statement											
Cash flow from operating activities	21.3	11.2	45.2	43.2	26.5%	100.0%	20.2	20.3	21.1	-21.2%	100.0%
Receipts											
Non-tax receipts	151.5	28.8	139.9	148.1	-0.8%	49.1%	123.8	129.4	135.2	-3.0%	52.9%
Sales of goods and services other than capital assets	145.8	26.2	136.9	144.9	-0.2%	47.4%	120.6	126.0	131.6	-3.2%	51.5%
Other tax receipts	5.7	2.6	3.0	3.1	-18.0%	1.6%	3.3	3.4	3.6	4.5%	1.3%
Transfers received	87.5	125.6	101.0	115.7	9.8%	50.9%	115.7	120.4	125.7	2.8%	47.1%
Total receipts	238.9	154.4	240.9	263.8	3.4%	100.0%	239.5	249.8	260.9	-0.4%	100.0%
Payment											
Current payments	216.2	142.9	195.7	220.6	0.7%	99.8%	219.3	229.5	239.8	2.8%	100.0%
Compensation of employees	102.5	103.0	104.2	106.1	1.1%	55.1%	106.1	110.8	115.8	3.0%	48.3%
Goods and services	113.6	39.9	91.5	114.5	0.3%	44.7%	113.3	118.7	124.0	2.7%	51.7%
Transfers and subsidies	-	0.3	-	-	-	-	-	-	-	-	-
Payments for financial assets	1.4	-	-	-	-100.0%	0.2%	-	-	-	-	-
Total payments	217.6	143.1	195.7	220.6	0.5%	100.0%	219.3	229.5	239.8	2.8%	100.0%
Net increase/(decrease) in cash and cash equivalents	21.3	11.2	45.2	43.2	26.5%	14.8%	20.2	20.3	21.1	-21.2%	11.6%
Statement of financial position											
Carrying value of assets	30.6	33.4	12.1	12.7	-25.4%	14.4%	13.3	13.9	14.5	4.5%	8.3%
Inventory	4.3	4.1	-	-	-100.0%	1.3%	-	-	-	-	-
Receivables and prepayments	9.6	1.9	38.2	40.0	61.1%	15.1%	41.8	43.7	45.6	4.5%	26.2%
Cash and cash equivalents	89.9	146.9	95.3	99.8	3.6%	69.2%	104.3	109.0	113.9	4.5%	65.4%
Total assets	134.3	186.3	145.6	152.6	4.3%	100.0%	159.5	166.6	174.1	4.5%	100.0%
Accumulated surplus/(deficit)	60.3	82.4	120.5	126.3	27.9%	63.7%	131.9	137.9	144.0	4.5%	82.7%
Trade and other payables	64.8	92.9	21.1	22.1	-30.2%	31.8%	23.1	24.1	25.2	4.5%	14.5%
Provisions	9.1	11.1	4.1	4.2	-22.6%	4.6%	4.4	4.6	4.8	4.5%	2.8%
Total equity and liabilities	134.3	186.3	145.6	152.6	4.3%	100.0%	159.5	166.6	174.1	4.5%	100.0%

Personnel information**Table 7.12 National School of Government training trading account personnel numbers and cost by salary level**

Number of posts estimated for 31 March 2023		Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of approved establishment posts	Actual			Revised estimate			Medium-term expenditure estimate											
		2021/22		2022/23		2023/24		2024/25		2025/26		2022/23 - 2025/26							
National School of Government training trading account		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	144	144	144	106.1	0.7	144	106.1	0.7	144	106.1	0.7	138	110.8	0.8	117	115.8	1.0	-6.7%	100.0%
1 – 6	21	21	21	3.0	0.1	21	3.0	0.1	21	3.0	0.1	15	3.3	0.2	42	16.4	0.4	26.0%	19.0%
7 – 10	88	88	88	47.9	0.5	88	47.9	0.5	88	47.9	0.5	88	49.0	0.6	30	22.1	0.7	-30.1%	52.9%
11 – 12	21	21	21	37.5	1.8	21	37.5	1.8	21	37.5	1.8	21	39.7	1.9	14	17.6	1.3	-12.6%	14.1%
13 – 16	14	14	14	17.7	1.3	14	17.7	1.3	14	17.7	1.3	14	18.9	1.3	31	59.6	1.9	30.3%	14.0%

1. Rand million.