

INFORMATION CONTAINED IN EACH VOTE

The ENE describes in detail the planned spending in all national government votes over the MTEF period, which is government’s 3-year expenditure planning window. The Minister of Finance tables the ENE in Parliament alongside the main budget. It serves as the explanatory memorandum to the Appropriation Bill. Through the bill and the publication, the executive seeks Parliament’s approval and adoption of its spending plans for the first year of the MTEF period. Once the president assents to the Appropriation Act and it has been published in a Government Gazette, funds allocated for the first year of the MTEF period are appropriated from the National Revenue Fund. As Parliament authorises expenditure annually, spending estimates for the 2 outer years of the MTEF period are not included in the Appropriation Bill. These estimates or indicative allocations form the basis of planning for the following year’s budget and the next MTEF period.

The main budget expenditure, determined by the fiscal stance adopted by government, includes direct charges against the National Revenue Fund, such as debt-service costs, the provincial equitable share and payments to the National Revenue Fund, among other things. Direct charges are spent in terms of section 213(2)b of the Constitution. They are not budgeted for in any vote’s programme or included in any appropriation act, and therefore do not require parliamentary approval. To allow for expenditure related to emerging government policy priorities, main budget expenditure also includes a contingency reserve and any provisional allocations not assigned to votes at the time of finalising the main budget. Similarly, this expenditure is not contained in the Appropriation Bill.

Information in the Appropriation Bill is presented by vote. A vote specifies the total amount appropriated to a department or government component, where applicable. Each chapter in the ENE relates to a vote. Each vote contained in the ENE follows the following format:

Budget summary

This table shows the budgeted expenditure for the vote for the 3-year MTEF period.

R million	2024/25				Total	2025/26	2026/27
	Current payments	Transfers and subsidies	Payments for capital assets	Payments for financial asset		Total	Total
MTEF allocation							
Programme name							
Subtotal							
Direct charge against the National Revenue Fund							
Item							
Total expenditure estimates							

Executive authority Minister
Accounting officer Director-General/Chief Operating Officer
Website www.domain.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.

The **2024/25 total** shows the total allocation per programme and the total allocation for the vote for 2024/25, and corresponds with the information in the 2024 Appropriation Bill.

The total vote allocation to be appropriated by Parliament is categorised by economic classification, into **current payments, transfers and subsidies, payments for capital assets and payments for financial assets**.

Current payments are payments made by an institution for its operational requirements.

Transfers and subsidies are payments made by an institution for which the institution does not directly receive anything in return.

Payments for capital assets are payments made by an institution for an asset that can be used for more than 1 year, and from which future economic benefits or service potential are expected to flow.

Payments for financial assets are mainly payments made by institutions 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 column is shown only in votes where such payments have been budgeted for. Payments for theft and losses are included in this category. As it is not possible to budget for these in advance, payments will appear only in the historical information once they are known.

For **2025/26** and **2026/27**, expenditure estimates in the vote are shown for the 2 outer years of the MTEF period.

MTEF allocation shows the expenditure allocation for the upcoming financial year and the expenditure estimates for the 2 outer years of the MTEF period for each programme.

Direct charge against the National Revenue Fund is an amount withdrawn directly from the National Revenue Fund, as envisaged in section 213(2)(b) of the Constitution. It is not budgeted for in any programme in a particular vote and is not included in the Appropriation Bill. As such, it is shown as a separate item.

Total expenditure estimates is the sum of expenditure on programmes plus direct charges against the National Revenue Fund.

The last 3 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 Appropriation Bill.

Mandate

The institution's mandate, as contained in the relevant act(s) or policy document(s) that govern(s) the institution's establishment and operations, is described.

Selected performance indicators

This table highlights a vote's performance in terms of key indicators for the past 3 years, the current year and the projections for the MTEF period.

Indicator	Programme	MTSF priority	Audited performance			Estimated performance	MTEF targets		
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27

The table presents only a selected set of a department or entity's performance indicators and is not intended to provide a comprehensive view of the institution's performance. The table, however, contains key indicators linked to strategic and annual performance plans, as informed by government's medium-term strategic framework and ministerial delivery agreements. Managing, monitoring and measuring performance are integral to improving service delivery.

Footnotes are used in this table where there is no historical data available, where an indicator has been discontinued or a new one introduced, or where no projections are available. Reasons for revisions to targets from what was published in the 2023 ENE are contained in the annual performance plans of departments and entities. These include budget reductions, new focus areas or indicators, and changes requested by the executive authority and/or Parliament.

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

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

The **MTSF priority** links the indicator to 1 or more of the 7 priorities targeted by government, aimed at addressing poverty, inequality and unemployment.

The **Audited performance** column shows the achievements of the institution for the past 3 financial years.

The **Estimated performance** column shows what the institution expects to achieve in the current financial year.

The **MTEF targets** column shows what the institution expects to achieve over the MTEF period. Targets can be qualitative or quantitative. All quantitative indicators must have targets that are absolute values/numbers.

In the selected performance indicators table, a dash (–) means that information is not available, generally because the indicator was introduced only in subsequent years. However, in all expenditure and revenue tables, a dash (–) indicates that information is either unavailable or equal to zero. Due to rounding off, the line item figures in tables may not necessarily add up to the total of the figures in the table.

Expenditure overview

This is a narrative discussion that provides an outline of what the institution aims to achieve over the medium term and how it plans to spend its budget in support of this. The discussion centres on the institution’s primary focus areas, including its policy and spending focus (significant spending items and key service deliverables) over the period ahead, as contained in its planning documents and aligned with key government priorities and objectives.

Significant increases or decreases in expenditure, including in the past, are explained in terms of the institution’s performance targets, service delivery methods, policies, personnel profiles or any other applicable factors. The average annual estimated rates of increase or decrease are presented in the tables in nominal, not real, terms.

Expenditure trends and estimates

This table shows audited expenditure for the past 3 years, the adjusted appropriation for the current financial year and expenditure estimates over the MTEF period by programme and economic classification.

Programmes											
1. Programme name											
2. Programme name											
3. Programme name											
4. Programme name											
Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimates			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2020/21	2021/22	2022/23	2023/24	2020/21 - 2023/24	2024/25	2025/26	2026/27	2023/24 - 2026/27		
Programme 1											
Programme 2											
Programme 3											
Programme 4											
Total											
Change to 2023											
Budget estimate											
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. Tables with expenditure trends, annual budget, adjusted appropriation and audited outcome are available at www.treasury.gov.za and www.vulekamali.gov.za.

Expenditure is set out first by **Programme** and then by **Economic classification**. Expenditure is classified as current payments, transfers and subsidies, payments for capital assets and payments for financial assets. Where programme structures have been changed in recent years, expenditure and budgets have, to the extent possible, been reallocated to the new approved programme structure for all the years shown, for comparability.

Direct charge against the National Revenue Fund is an amount withdrawn directly from the National Revenue Fund, as envisaged in section 213(2)(b) of the Constitution. It is not budgeted for in any of the institution’s programmes and is not included in the Appropriation Bill. As such, it is shown as a separate item.

Audited outcomes are presented as they appear in the institution’s annual financial statements. However, reallocations are made for any subsequent approved budget changes to the programme structure.

Adjusted appropriation shows the adjusted total amount voted in a financial year. Most changes are typically made at mid-year at the time of the adjustments budget, but could include any other money bills tabled during the financial year. These adjustments can be made only in terms of the circumstances listed in section 30 of the Public Finance Management Act (1999) and sections 5 and 6 of the Appropriation Act (2023). These adjustments are included in an adjustments appropriation bill(s), which Parliament approves before expenditure, in certain circumstances, can take place. Details of the adjustments are tabled in acts of Parliament and the accompanying Adjusted Estimates of National Expenditure, and other publications.

The **Average growth rate (%)** shows the growth rate per year, averaged over the 3-year period, as a percentage.

The **Average: Expenditure/Total (%)** shows the proportion of total institutional expenditure that an expenditure item comprises, averaged over the 3-year period, as a percentage.

The **Medium-term expenditure estimate** shows expenditure estimates for 2024/25, 2025/26 and 2026/27. The estimates for 2024/25 are the appropriations proposed in the 2024 Appropriation Bill considered by Parliament. The estimates for 2025/26 and 2026/27 are indicative allocations and will form the basis for planning the 2025 Budget and the next MTEF period.

The **Average growth rate (%)** is the growth rate per year, averaged over the 3-year period, expressed as a percentage.

Transfers and subsidies expenditure trends and estimates

This table shows the transfers and subsidies expenditure trends for the past 3 years, the revised expenditure estimate for the current financial year and expenditure estimates over the MTEF period by transfer item.

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimates			Average growth rate (%)	Average: Expenditure/Total (%)
	2020/21	2021/22	2022/23	2023/24	2020/21 - 2023/24		2024/25	2025/26	2026/27	2023/24 - 2026/27	
R thousand											
Economic classification item											
Current/Capital											
Transfers and subsidies recipient name											
Transfers and subsidies recipient name											
Economic classification item											
Current/Capital											
Transfers and subsidies recipient name											
Transfers and subsidies recipient name											
Total											

The **Audited outcome** is presented as it appears in the institution’s annual financial statements.

Adjusted appropriation shows the adjusted total amount voted in a financial year. Most changes are typically made at mid-year at the time of the adjustments budget, but could include any other money bills tabled during the financial year. These adjustments can be made only in terms of the circumstances listed in section 30 of the

Public Finance Management Act (1999) and sections 5 and 6 of the Appropriation Act (2023).

The **Average growth rate (%)** shows the growth rate per year, averaged over the 3-year period, as a percentage.

The **Average: Expenditure/Total (%)** shows the proportion of total institutional expenditure that an expenditure item comprises, averaged over the 3-year period, as a percentage.

The **Medium-term expenditure estimate** shows expenditure estimates for 2024/25, 2025/26 and 2026/27.

Personnel information

Personnel information relating to salary level bands is set out for a 5-year period. The number of posts, the cost to the institution and the average unit cost of a post are shown as estimated by the department.

Vote personnel numbers and cost by salary level and programme level¹

Programmes																	
1. Administration																	
2. Programme name																	
Department	Salary level	Programme	Number of posts estimated for 31 March 2024		Number and cost ² of personnel posts filled/planned for on funded establishment											Average growth rate (%)	Average: Salary level/Total (%)
			Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimates						
					2022/23		2023/24		2024/25		2025/26		2026/27	2023/24- 2026/27			
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number		
	1 – 6																
	7 – 10																
	11 – 12																
	13 – 16																
	Other																
	Programme 1																
	Programme 2																

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

2. Rand million.

Details of total personnel numbers are provided by **Salary level** and **Programme**.

Number of funded posts refers to the number of posts in an institution’s establishment for which provision is made in its budget.

Number of posts additional to the establishment refers to posts that do not form part of the institution’s approved establishment but which have been budgeted for.

Information is provided on the **Number** and **Cost** of posts filled or planned to be filled in the total establishment by salary level.

The **Unit cost** is calculated by dividing the cost by the number of posts.

The **Average growth rate (%)** shows the growth rate per year, averaged over the 3-year period, as a percentage.

The **Average: Salary level/Total (%)** shows the proportion of total posts per salary level band, on average over the period, as a percentage.

Personnel information is typically discussed in the expenditure overview, particularly in relation to performance and spending.

Departmental receipts

This table provides details of the revenue collected by the vote over a 7-year period.

	Audited outcome			Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/Total (%)
	2020/21	2021/22	2022/23					2023/24	2024/25	2025/26		
R thousand												
Departmental receipts												
Economic classification Item												
<i>Lower level classification Item</i>												
Economic classification Item												
<i>Lower level classification Item</i>												
<i>Lower level classification Item</i>												
<i>Lower level classification Item</i>												
Total												

Departmental receipts are set out by **Economic classification item**.

The **Audited outcome** is presented as it appears in the institution’s annual financial statements.

The **Adjusted estimate** for 2023/24 shows the estimate of the institution’s receipts published in the 2023 Adjusted Estimates of National Expenditure.

The **Revised estimate** shows the current estimate of institutional receipts for 2023/24.

The **Average growth rate (%)** shows the growth rate per year, averaged over the 3-year period, as a percentage.

The **Average: Receipt item/Total (%)** shows the proportion of total departmental revenue receipts in a particular economic classification item, averaged over a 3-year period, as a percentage.

Information on each programme

Programme purpose

The purpose of each programme is stated as it is set out in the 2024 Appropriation Bill. The programme purpose outlines the functions and activities of the particular programme, as per the approved budget programme structure. Programme 1 is usually the *Administration* programme, comprising the administrative functions and activities required to keep the department operating. It includes the ministry and deputy ministry, the director-general’s office and central corporate services.

Objectives

Objectives are stated for each programme, with the exception in most cases of the *Administration* programme. A programme objective includes an explanation of its strategic intent, as well as of the specific interventions and progress measures for that objective. Objectives are broadly aligned with institutional strategic plans and annual performance plans, as informed by ministerial service delivery agreements and the National Development Plan, and articulated in government’s medium-term strategic framework.

Subprogrammes (per programme)

The key activities carried out by each subprogramme are described, generally with the exception of the *Administration* programme as it is typically standardised across all departments. Explanatory notes are provided on transfers to entities or partner organisations, and, where applicable, on subsidies, incentives or financial assistance programmes.

Expenditure trends and estimates (per programme)

The table for each programme sets out expenditure by subprogramme and economic classification item over a 7-year period.

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimates			Average growth rate (%)	Average: Expenditure/Total (%)
	2020/21	2021/22	2022/23				2023/24	2024/25	2025/26		
R thousand											
Subprogramme name											
Total											
Change to 2023											
Budget estimate											
Economic classification											
Current payments											
Compensation of employees											
Goods and services											
Economic classification item											
Transfers and subsidies											
Economic classification item											
Payments for capital assets											
Economic classification item											
Payments for financial assets											
Economic classification item											
Total											
Proportion of total programme expenditure to vote expenditure											

Expenditure over the 7-year period is set out, first by **Subprogramme** then by **Economic classification**, as current payments, transfers and subsidies, payments for capital assets, and payments for financial assets.

Audited outcome is presented as it appears in the institution’s annual financial statements, with amounts reallocated for any subsequent approved changes to the budget programme structure.

Adjusted appropriation shows the adjusted total amount voted in a financial year. Most changes are typically made at mid-year at the time of the adjustments budget, but could include any other money bills tabled during the financial year. These adjustments can be made only in terms of the circumstances listed in section 30 of the Public Finance Management Act (1999) and sections 5 and 6 of the Appropriation Act (2023). These adjustments are included in an adjustments appropriation bill(s), which Parliament approves before expenditure, in certain circumstances, can take place. Details of the adjustments are tabled in acts of Parliament and the accompanying Adjusted Estimates of National Expenditure, and other publications.

The **Average growth rate (%)** shows the growth rate per year, averaged over a 3-year period, as a percentage.

The **Average: Expenditure/Total (%)** shows the proportion of total programme expenditure that a subprogramme or an expenditure item comprises, averaged over a 3-year period, as a percentage.

The **Medium-term expenditure estimate** shows programme expenditure estimates for the MTEF period. The estimates for 2023/24 are the appropriations proposed in the 2024 Appropriation Bill. The estimates for 2025/26 and 2026/27 are indicative allocations and will form the basis for planning the 2025 Budget and the next MTEF period.

Personnel information (per programme)

Personnel information relating to salary level bands is set out for a 5-year period. The number of posts, the cost to the institution and the average unit cost of a post are shown as estimated for the programme.

Programme personnel numbers and cost by salary level¹

Number of posts estimated for 31 March 2024		Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%)	Average: Salary level/ Total (%)	
Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimates								
		2022/23		2023/24		2024/25		2025/26		2026/27		2023/24 – 2026/27				
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost
Programme																
Salary level																
1 – 6																
7 – 10																
11 – 12																
13 – 16																
Other																

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

2. Rand million.

Details of total personnel numbers are provided by **Salary level**.

Number of funded posts refers to the number of posts in an institution’s programme establishment for which provision is made in its budget.

Number of posts additional to the establishment refers to posts that do not form part of the institution’s approved establishment but which have been budgeted for.

Information is provided on the **Number** and **Cost** of posts filled or planned to be filled in the total programme establishment by salary level.

The **Unit cost** is calculated by dividing the cost by the number of posts.

The **Average growth rate (%)** shows the growth rate per year, averaged over a 3-year period, as a percentage.

The **Average: Salary level/Total (%)** shows the proportion of the total programme posts per salary level band, on average over the period, as a percentage.

Programme personnel information is discussed in the expenditure overview, particularly in relation to performance and spending.

Entities

The information provided on entities is similar to what is reported on for a department. However, as the basis of accounting used by entities is different to the basis used by departments, entities’ statements of financial performance and financial position are provided.

Entity accounts are prepared using the accrual basis of accounting, whereas departmental accounts are prepared using the modified cash basis of accounting.

In the accrual basis of accounting, a transaction is recorded whenever there is an economic event, regardless of when a cash transaction takes place. This basis of accounting also includes items that do not involve any flow of cash, such as adjustments made to account for depreciation.

In the modified cash basis of accounting, a transaction is recorded only if cash has been exchanged and at the time that this exchange takes place.

Information on each of the entities generally consists of:

- selected performance indicators relating to the entity’s mandate
- an entity overview narrative that provides an outline of the entity’s mandate, what it aims to achieve over the medium term and its planned spending in support of this
- expenditure trends and estimates by programme/objective/activity
- statements of financial performance, cash flow and financial position
- personnel numbers and cost by salary level.