

COOPERATIVE GOVERNANCE

Budget summary

R million	2024/25				2025/26	2026/27
	Current payments	Transfers and subsidies	Payments for capital assets	Total	Total	Total
MTEF allocation						
Administration	347.6	0.4	11.4	359.4	377.7	395.0
Intergovernmental Support	94.6	18 606.6	58.3	18 759.5	19 650.4	21 291.4
Intergovernmental Policy and Governance	255.1	101 297.5	–	101 552.6	106 465.1	111 056.6
National Disaster Management Centre	86.0	1 268.7	3.7	1 358.4	1 345.2	665.2
Community Work Programme	3 153.1	–	0.2	3 153.3	3 287.0	3 388.0
Total expenditure estimates	3 936.4	121 173.2	73.7	125 183.3	131 125.4	136 796.3
Executive authority	Minister of Cooperative Governance and Traditional Affairs					
Accounting officer	Director-General of Cooperative Governance					
Website	www.cogta.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

Improve cooperative governance across the three spheres of government, in partnership with provinces, municipalities, civil society and communities, to enable accelerated service delivery.

Mandate

The Department of Cooperative Governance is mandated to develop and monitor the implementation of national policy and legislation to enable government to fulfil its developmental role; develop, promote and monitor mechanisms, systems and structures to enable integrated service delivery and implementation within government; and promote sustainable development by providing support and exercising oversight of provincial government, local government and its entities. This mandate is derived from the:

- Local Government: Municipal Structures Act (1998)
- Local Government: Municipal Systems Act (2000)
- Disaster Management Act (2002)
- Local Government: Municipal Property Rates Act (2004)
- Intergovernmental Relations Framework Act (2005).

Selected performance indicators

Table 3.1 Performance indicators by programme and related priority

Indicator	Programme	MTSF priority	Audited performance			Estimated performance	MTEF targets		
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Percentage of municipalities receiving the municipal infrastructure grant that are spending a minimum of 60% of their grant allocations per year	Intergovernmental Support	Priority 5: Spatial integration, human settlements and local government	– ¹	– ¹	– ¹	75%	85%	85%	85%
Total number of districts/metros supported to implement at least one district development model catalytic project from the approved One Plan per year	Intergovernmental Support		– ¹	– ¹	– ¹	15	30	52	52

Table 3.1 Performance indicators by programme and related priority (continued)

Indicator	Programme	MTSF priority	Audited performance			Estimated performance	MTEF targets		
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Total number of municipalities where improvement measures to enhance spatial development framework compliance with the Spatial Planning and Land Use Management Act (2013) are recommended	Intergovernmental Policy and Governance	Priority 5: Spatial integration, human settlements and local government	- ¹	- ¹	- ¹	30	50	70	100
Number of municipal disaster management plans assessed per year to enhance the implementation of disaster risk reduction strategies for climate protection	National Disaster Management Centre		10	10	10	14	14	14	14
Number of people participating in the community work programme per year	Community Work Programme	Priority 2: Economic transformation and job creation	250 000	263 259	250 000	255 000	200 000	200 000	200 000

1. No historical data available.

Expenditure overview

The department remains committed to offering support and assistance to local governments in fulfilling their obligations for basic service delivery. In this regard, over the medium term, it will continue to focus on: increasing access to basic services, mitigating against the risk of disasters, and creating income security in areas of high unemployment.

Cabinet has approved reductions to the department's budget amounting to R15.8 billion over the medium term, including adjustments to provincial and local government conditional grants. To mitigate against any negative implications of these reductions on performance, the department will strategically allocate resources to fund programmes that are essential to service delivery and implementing critical plans. This approach seeks to prevent disruptions to services, sustain infrastructure development and uphold compliance with regulatory frameworks. Despite the reductions, overall expenditure is expected to increase at an average annual rate of 4.5 per cent, from R120 billion in 2023/24 to R136.8 billion in 2026/27. Transfers to provinces and municipalities account for an estimated 96.3 per cent (R379.1 billion) of the department's total budget over the MTEF period, mainly to fund the local government equitable share and the *municipal infrastructure grant*.

Increasing access to basic services

The district development model, which government is in the process of implementing across South Africa, is designed to address problems with service delivery by enabling the 3 spheres of government to work together in a more effective way. The purpose of this is to guide municipalities to improve their planning, budgeting and implementation of projects and programmes; and ensure that their work is managed and monitored to keep it on track. The model focuses on 52 district and metropolitan municipalities towards the development and implementation of a comprehensive plan, referred to as One Plan. The plan is expected to include multiyear budgets over electoral cycles and guide strategic frameworks for investments and projects that tackle service delivery challenges and foster economic growth. These activities are funded through the *Intergovernmental Support* programme, which is allocated R59.7 billion over the medium term.

The local government equitable share is an unconditional transfer that supplements the revenue raised by municipalities to perform their functions. Transfers to it comprise an estimated 80.9 per cent (R317.9 billion) of the department's spending over the medium term. These funds are intended to be used for the operations and maintenance of free basic services and subsidise the cost of administration for municipalities with the least potential to cover these costs from their own revenue. Transfers to the grant are made through the *Intergovernmental Policy and Governance* programme, allocations to which are expected to increase at an average annual rate of 5.1 per cent, from R95.6 billion in 2023/24 to R111.1 billion in 2026/27.

The *municipal infrastructure grant* and the *integrated urban development grant* play pivotal roles as supplements to municipalities' capital budgets. The *municipal infrastructure grant* is designed to address critical gaps in municipal infrastructure for impoverished households and serve poor communities, while the *integrated urban development grant* is geared towards improving access to municipal infrastructure and enhancing the quality of municipal services.

Projects funded through the *municipal infrastructure grant* involve building new infrastructure and enhancing existing facilities. This component focuses on funding new water and sewer connections in selected intermediary cities meeting prescribed standards, provides dwellings with connections to the primary electricity supply administered by municipalities, and ensures that recognised informal settlements receive integrated waste handling services throughout the financial year. The component dealing with enhancing existing facilities entails providing essential services such as water and sanitation, central refuse collection points, transfer stations, recycling facilities, solid waste disposal sites, sport and recreation facilities, street and community lighting, and public amenities.

Both the *municipal infrastructure grant* and *integrated urban development grant* are funded through the *Intergovernmental Support* programme and account for a combined 14.8 per cent (R58.1 billion) of the department's total spending over the MTEF period.

Mitigating against the risk of disasters

Through implementing their disaster management plans, over the MTEF period, the department intends to offer continued support to 30 priority district municipalities that are considered the most vulnerable. The department also strives to support all municipalities with interventions that minimise risks related to climate change, assist them in mitigating against the impact of natural and man-made hazards and ensure that they have effective measures in place to respond adequately to disasters. Accordingly, to improve the implementation of disaster risk reduction strategies, the number of municipal disaster management plans assessed by the department per year will be maintained at 14 over the medium term. These activities are funded through the *Disaster Risk Reduction and Capacity Development* subprogramme, which is allocated R33.9 million over the medium term in the *National Disaster Management Centre* programme. Overall expenditure in the programme is expected to decrease at an average annual rate of 35.5 per cent, from R2.5 billion in 2023/24 to R665.2 million in 2026/27. This is due to a higher baseline after additional allocations were made to the department for unforeseen and unavoidable expenditure in 2022/23 and 2023/24.

Creating income security in areas of high unemployment

To support government's broader employment initiatives, over the medium term, the department aims to maintain the number of participants in the community work programme at 200 000 per year. The programme strives to foster social and economic inclusion by targeting areas of high unemployment and is a means of providing individuals with a source of income. It also offers participants valuable work experience, a resource that can significantly increase their access to broader career opportunities when they exit the programme. Funds for the programme are made available in the *Community Work Programme* programme, which has a total budget of R9.8 billion over the medium term.

Expenditure trends and estimates

Table 3.2 Vote expenditure trends and estimates by programme and economic classification

Programmes											
1. Administration											
2. Intergovernmental Support											
3. Intergovernmental Policy and Governance											
4. National Disaster Management Centre											
5. Community Work Programme											
Programme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R million	2020/21	2021/22	2022/23	2023/24	2020/21 - 2023/24	2023/24	2024/25	2025/26	2026/27	2023/24 - 2026/27	2026/27
Programme 1	285.3	321.6	348.1	351.3	7.2%	0.3%	359.4	377.7	395.0	4.0%	0.3%
Programme 2	15 878.3	17 316.3	18 437.2	18 050.9	4.4%	16.1%	18 759.5	19 650.4	21 291.4	5.7%	15.2%
Programme 3	83 330.0	76 754.1	84 189.7	95 563.8	4.7%	78.6%	101 552.6	106 465.1	111 056.6	5.1%	80.8%
Programme 4	330.8	524.9	3 900.0	2 482.1	95.8%	1.7%	1 358.4	1 345.2	665.2	-35.5%	1.1%
Programme 5	3 481.5	3 526.3	3 834.1	3 525.7	0.4%	3.3%	3 153.3	3 287.0	3 388.0	-1.3%	2.6%
Subtotal	103 305.8	98 443.1	110 709.1	119 973.7	5.1%	100.0%	125 183.3	131 125.4	136 796.3	4.5%	100.0%
Total	103 305.8	98 443.1	110 709.1	119 973.7	5.1%	100.0%	125 183.3	131 125.4	136 796.3	4.5%	100.0%
Change to 2023 Budget estimate				-			(4 534.6)	(5 350.5)	(5 932.1)		
Economic classification											
Current payments	1 804.0	4 166.7	4 454.4	4 289.8	33.5%	3.4%	3 936.4	4 144.0	4 284.4	0.0%	3.2%
Compensation of employees	326.6	337.5	346.4	346.7	2.0%	0.3%	361.9	377.7	395.0	4.4%	0.3%
Goods and services ¹	1 477.3	3 829.2	4 107.9	3 943.2	38.7%	3.1%	3 574.5	3 766.3	3 889.4	-0.5%	3.0%
of which:					0.0%	0.0%				0.0%	0.0%
Minor assets	9.3	12.3	9.5	236.2	193.8%	0.1%	158.6	181.6	194.5	-6.3%	0.2%
Consultants: Business and advisory services	321.5	323.3	202.4	220.2	-11.8%	0.2%	230.8	247.7	262.8	6.1%	0.2%
Contractors	696.6	2 875.4	3 289.6	2 537.9	53.9%	2.2%	2 475.7	2 512.1	2 609.2	0.9%	2.0%
Agency and support/outsourced services	0.1	59.5	73.5	250.2	1203.4%	0.1%	189.9	205.5	269.3	2.5%	0.2%
Consumable supplies	183.6	245.4	161.0	189.3	1.0%	0.2%	100.9	112.9	122.6	-13.5%	0.1%
Training and development	58.3	58.7	88.0	240.4	60.3%	0.1%	184.4	223.1	137.9	-16.9%	0.2%
Transfers and subsidies¹	101 449.2	94 231.5	106 234.2	115 630.4	4.5%	96.6%	121 173.2	126 967.9	132 497.8	4.6%	96.7%
Provinces and municipalities	98 819.3	93 148.8	105 700.6	115 098.7	5.2%	95.5%	120 646.3	126 471.8	131 980.1	4.7%	96.3%
Departmental agencies and accounts	486.0	734.8	510.8	511.0	1.7%	0.5%	517.8	486.7	507.9	-0.2%	0.4%
Foreign governments and international organisations	0.3	0.3	0.3	2.0	81.1%	0.0%	0.4	0.4	0.4	-41.1%	0.0%
Non-profit institutions	7.5	8.2	8.5	15.0	25.8%	0.0%	8.7	9.0	9.4	-14.3%	0.0%
Households	2 136.1	339.4	13.9	3.8	-87.9%	0.6%	-	-	-	-100.0%	0.0%
Payments for capital assets	52.4	44.8	19.9	53.4	0.7%	0.0%	73.7	13.5	14.1	-35.9%	0.0%
Buildings and other fixed structures	1.4	7.4	0.7	30.0	180.0%	0.0%	58.3	-	-	-100.0%	0.0%
Machinery and equipment	49.8	35.7	19.2	23.4	-22.2%	0.0%	15.3	13.5	14.1	-15.6%	0.0%
Biological assets	1.2	1.6	-	-	-100.0%	0.0%	-	-	-	0.0%	0.0%
Payments for financial assets	0.3	0.1	0.6	-	-100.0%	0.0%	-	-	-	0.0%	0.0%
Total	103 305.8	98 443.1	110 709.1	119 973.7	5.1%	100.0%	125 183.3	131 125.4	136 796.3	4.5%	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 3.3 Vote transfers and subsidies trends and estimates

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
R thousand	2020/21	2021/22	2022/23	2023/24	2020/21 - 2023/24	2023/24	2024/25	2025/26	2026/27	2023/24 - 2026/27	2026/27
Households											
Social benefits											
Current	2 136 135	339 411	13 926	3 825	-87.9%	0.6%	-	-	-	-100.0%	-
Employee social benefits	2 136 135	3 630	3 386	1 825	-90.5%	0.5%	-	-	-	-100.0%	-
Bursaries for non-employees	-	-	1 600	2 000	-	-	-	-	-	-100.0%	-
Non-returning local government councillors	-	335 781	8 940	-	-	0.1%	-	-	-	-	-

Table 3.3 Vote transfers and subsidies trends and estimates (continued)

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average Expenditure/ Total (%)
	2020/21	2021/22	2022/23				2023/24	2024/25	2025/26		
R thousand											
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	485 958	734 834	510 836	510 966	1.7%	0.5%	517 819	486 704	507 920	-0.2%	0.4%
Municipal Infrastructure Support Agent	339 749	628 864	400 216	401 454	5.7%	0.4%	406 679	371 078	387 254	-1.2%	0.3%
Municipal Infrastructure Support Agent: Improving labour intensity in infrastructure	50 000	–	–	–	-100.0%	–	–	–	–	–	–
South African Local Government Association	33 192	35 369	36 280	36 408	3.1%	–	36 949	38 440	40 116	3.3%	–
Municipal Demarcation Board	63 017	70 601	74 340	73 104	5.1%	0.1%	74 191	77 186	80 550	3.3%	0.1%
Non-profit institutions											
Current	7 512	8 161	8 508	14 963	25.8%	–	8 664	9 015	9 408	-14.3%	–
United Cities and Local Governments of Africa – South African regional office	–	–	–	6 425	–	–	–	–	–	-100.0%	–
South African Cities Network	7 512	8 161	8 508	8 538	4.4%	–	8 664	9 015	9 408	3.3%	–
Foreign governments and international organisations											
Current	330	316	336	1 959	81.1%	–	390	395	400	-41.1%	–
Commonwealth Local Government Forum	330	316	336	383	5.1%	–	390	395	400	1.5%	–
United Cities and Local Governments of Africa – Moroccan office	–	–	–	1 576	–	–	–	–	–	-100.0%	–
Provinces and municipalities											
Municipal bank accounts											
Current	83 102 391	76 168 618	83 937 770	95 188 741	4.6%	81.0%	101 177 734	106 087 022	110 661 361	5.1%	83.2%
Vehicle licences	17	37	9	–	-100.0%	–	–	–	–	–	–
Local Government Equitable Share	83 102 374	76 168 581	83 937 761	95 188 741	4.6%	81.0%	101 177 734	106 087 022	110 661 361	5.1%	83.2%
Capital	15 578 403	16 932 087	21 762 771	19 764 152	8.3%	17.7%	19 319 264	20 233 520	21 160 501	2.3%	16.2%
Integrated Urban Development Grant	936 368	1 009 068	1 085 368	1 172 448	7.8%	1.0%	1 145 564	1 202 173	1 303 844	3.6%	1.0%
Municipal Infrastructure Grant	14 491 065	15 592 748	16 842 001	16 341 585	4.1%	15.2%	17 054 355	17 927 319	19 443 504	6.0%	14.3%
Municipal Disaster Response Grant	150 970	330 271	516 661	744 732	70.2%	0.4%	378 342	395 054	413 153	-17.8%	0.4%
Municipal Disaster Recovery Grant	–	–	3 318 741	1 505 387	–	1.2%	741 003	708 974	–	-100.0%	0.6%
Provincial agencies and funds											
Current	–	–	24	–	–	–	–	–	–	–	–
Vehicle licences	–	–	24	–	–	–	–	–	–	–	–
Provincial revenue funds											
Capital	138 489	48 100	–	145 843	1.7%	0.1%	149 345	151 259	158 189	2.7%	0.1%
Provincial Disaster Response Grant	138 489	48 100	–	145 843	1.7%	0.1%	149 345	151 259	158 189	2.7%	0.1%
Total	101 449 218	94 231 527	106 234 171	115 630 449	4.5%	100.0%	121 173 216	126 967 915	132 497 779	4.6%	100.0%

Personnel information

Table 3.4 Vote personnel numbers and cost by salary level and programme¹

		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 estimate											
		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			
Cooperative Governance																			
Salary level	499	1	495	346.4	0.7	457	346.7	0.8	450	361.9	0.8	444	377.7	0.9	434	395.0	0.9	-1.7%	100.0%
1 – 6	171	–	167	55.9	0.3	123	43.9	0.4	122	46.1	0.4	123	49.5	0.4	116	50.4	0.4	-1.8%	27.1%
7 – 10	119	–	119	60.7	0.5	115	62.0	0.5	113	64.8	0.6	109	66.9	0.6	108	70.3	0.6	-1.9%	24.9%
11 – 12	102	–	102	88.8	0.9	114	99.1	0.9	113	103.6	0.9	110	107.5	1.0	108	111.3	1.0	-1.9%	24.9%
13 – 16	105	1	105	136.1	1.3	103	136.5	1.3	101	141.9	1.4	99	148.0	1.5	99	156.9	1.6	-1.3%	22.6%
Other	2	–	2	4.9	2.4	2	5.1	2.6	2	5.5	2.7	2	5.8	2.9	2	6.1	3.1	-0.0%	0.4%
Programme	499	1	495	346.4	0.7	457	346.7	0.8	450	361.9	0.8	444	377.7	0.9	434	395.0	0.9	-1.7%	100.0%
Programme 1	235	–	234	167.1	0.7	209	157.8	0.8	204	164.7	0.8	202	171.9	0.9	199	179.8	0.9	-1.6%	45.6%
Programme 2	109	1	106	86.9	0.8	84	72.2	0.9	80	72.2	0.9	77	75.4	1.0	76	78.8	1.0	-3.3%	17.7%
Programme 3	63	–	63	43.8	0.7	116	78.4	0.7	114	81.8	0.7	112	85.4	0.8	109	89.3	0.8	-1.9%	25.3%
Programme 4	25	–	25	23.2	0.9	30	25.3	0.8	34	29.5	0.9	34	30.8	0.9	30	32.2	1.1	0.3%	7.2%
Programme 5	67	–	67	25.5	0.4	19	13.1	0.7	18	13.6	0.7	19	14.2	0.7	19	14.9	0.8	1.3%	4.2%

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

2. Rand million.

Departmental receipts

Table 3.5 Departmental receipts by economic classification

	Audited outcome			Adjusted estimate 2023/24	Revised estimate	Average growth rate (%) 2020/21 - 2023/24	Average: Receipt item/ Total (%) 2023/24	Medium-term receipts estimate			Average growth rate (%) 2023/24 - 2026/27	Average: Receipt item/ Total (%) 2026/27
	2020/21	2021/22	2022/23					2024/25	2025/26	2026/27		
R thousand												
Departmental receipts	11 861	18 634	9 449	8 062	8 007	-12.3%	100.0%	2 855	3 200	3 605	-23.4%	100.0%
Sales of goods and services produced by department	207	274	200	856	801	57.0%	3.1%	805	900	955	6.0%	19.6%
Sales by market establishments	207	172	200	805	750	53.6%	2.8%	755	850	900	6.3%	18.4%
of which:												
Rental parking:												
Covered and open	207	172	200	700	700	50.1%	2.7%	705	800	850	6.7%	17.3%
Sale of assets <R5 000	-	-	-	105	50	-	0.1%	50	50	50	-	1.1%
Other sales	-	102	-	51	51	-	0.3%	50	50	55	2.5%	1.2%
of which:												
Capital equipment	-	-	-	50	50	-	0.1%	50	50	55	3.2%	1.2%
Services rendered:	-	101	-	-	-	-	0.2%	-	-	-	-	-
Commission on insurance and garnishee	-	1	-	1	1	-	-	-	-	-	-100.0%	-
Replacement of security cards	-	-	-	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	619	861	1 356	3 206	3 206	73.0%	12.6%	1 400	1 600	1 900	-16.0%	45.9%
Interest	619	8	1 356	1 600	1 600	37.2%	7.5%	-	-	-	-100.0%	9.1%
Dividends	-	853	-	1 606	1 606	-	5.1%	1 400	1 600	1 900	5.8%	36.8%
of which:												
Bank accounts	-	853	-	1 600	1 600	-	5.1%	1 400	1 600	1 900	5.9%	36.8%
Interest received from private sector	-	-	-	6	6	-	-	-	-	-	-100.0%	-
Sales of capital assets	-	372	-	-	-	-	0.8%	-	-	-	-	-
Transactions in financial assets and liabilities	11 035	17 127	7 893	4 000	4 000	-28.7%	83.5%	650	700	750	-42.8%	34.5%
Total	11 861	18 634	9 449	8 062	8 007	-12.3%	100.0%	2 855	3 200	3 605	-23.4%	100.0%

Programme 1: Administration

Programme purpose

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

Expenditure trends and estimates

Table 3.6 Administration expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation 2023/24	Average growth rate (%) 2020/21 - 2023/24	Average: Expenditure/ Total (%) 2023/24	Medium-term expenditure estimate			Average growth rate (%) 2023/24 - 2026/27	Average: Expenditure/ Total (%) 2026/27
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27		
R million											
Ministry	30.5	35.2	39.7	34.0	3.7%	10.7%	36.5	38.3	40.1	5.6%	10.0%
Management	17.4	16.6	27.9	27.7	16.8%	6.9%	30.3	31.8	33.2	6.2%	8.3%
Corporate Services	133.8	145.9	159.5	153.9	4.8%	45.4%	148.4	155.4	162.5	1.8%	41.8%
Financial Services	41.5	51.0	54.5	48.8	5.5%	15.0%	52.2	54.9	57.4	5.6%	14.4%
Internal Audit and Risk management	11.3	11.3	11.8	12.2	2.7%	3.6%	12.8	13.4	14.1	4.9%	3.5%
Office Accommodation	50.9	61.6	54.7	74.7	13.7%	18.5%	79.2	84.0	87.8	5.5%	22.0%
Total	285.3	321.6	348.1	351.3	7.2%	100.0%	359.4	377.7	395.0	4.0%	100.0%
Change to 2023 Budget estimate				-			-	-	-		

Table 3.6 Administration expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification	Audited outcome			Adjusted appropriation 2023/24	Average growth rate (%) 2020/21 - 2023/24	Average: Expenditure/ Total (%) 2020/21 - 2023/24	Medium-term expenditure estimate					Average growth rate (%) 2023/24 - 2026/27	Average: Expenditure/ Total (%) 2023/24 - 2026/27
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	2023/24	2026/27		
	R million												
Current payments	278.9	314.3	341.4	338.8	6.7%	97.5%	347.6	365.9	382.6	4.1%	96.7%		
Compensation of employees	149.4	156.6	167.1	157.8	1.8%	48.3%	164.7	171.9	179.8	4.4%	45.5%		
Goods and services	129.4	157.7	174.2	180.9	11.8%	49.2%	182.9	193.9	202.8	3.9%	51.3%		
of which:													
Audit costs: External	13.3	15.8	17.6	16.6	7.7%	4.8%	17.6	18.6	19.5	5.5%	4.9%		
Computer services	15.8	18.3	21.0	22.3	12.3%	5.9%	20.0	21.8	22.8	0.7%	5.9%		
Agency and support/outourced services	–	–	–	4.0	–	0.3%	20.1	21.3	22.3	77.4%	4.6%		
Rental and hiring	10.9	–	–	58.8	75.3%	5.3%	62.4	66.1	69.1	5.5%	17.3%		
Property payments	11.8	30.6	26.4	30.9	37.8%	7.6%	16.9	17.9	18.7	-15.4%	5.7%		
Travel and subsistence	1.8	10.6	18.2	11.2	85.4%	3.2%	14.4	15.5	16.2	13.1%	3.9%		
Interest and rent on land	–	–	0.0	–	–	–	–	–	–	–	–		
Transfers and subsidies	0.4	2.8	2.5	1.1	34.6%	0.5%	0.4	0.4	0.4	-28.3%	0.2%		
Foreign governments and international organisations	–	–	0.3	0.4	–	0.1%	0.4	0.4	0.4	1.5%	0.1%		
Households	0.4	2.8	2.2	0.7	17.3%	0.5%	–	–	–	-100.0%	–		
Payments for capital assets	5.8	4.5	3.9	11.4	25.7%	2.0%	11.4	11.5	12.0	1.7%	3.1%		
Machinery and equipment	5.8	4.5	3.9	11.4	25.7%	2.0%	11.4	11.5	12.0	1.7%	3.1%		
Payments for financial assets	0.3	0.1	0.3	–	-100.0%	–	–	–	–	–	–		
Total	285.3	321.6	348.1	351.3	7.2%	100.0%	359.4	377.7	395.0	4.0%	100.0%		
Proportion of total programme expenditure to vote expenditure	0.3%	0.3%	0.3%	0.3%	–	–	0.3%	0.3%	0.3%	–	–		
Details of transfers and subsidies													
Households													
Social benefits													
Current	0.4	2.8	2.2	0.7	17.3%	0.5%	–	–	–	-100.0%	–		
Employee social benefits	0.4	2.8	2.2	0.7	17.3%	0.5%	–	–	–	-100.0%	–		
Foreign governments and international organisations													
Current	–	–	0.3	0.4	–	0.1%	0.4	0.4	0.4	1.5%	0.1%		
Commonwealth Local Government Forum	–	–	0.3	0.4	–	0.1%	0.4	0.4	0.4	1.5%	0.1%		

Personnel information

Table 3.7 Administration personnel numbers and cost by salary level¹

Administration	Salary level	Number of posts estimated for 31 March 2024	Number of posts additional to the establishment	Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%) 2023/24 - 2026/27	Average: Salary level/ Total (%) 2023/24 - 2026/27			
				Actual			Revised estimate			Medium-term expenditure estimate										
				2022/23		2023/24		2024/25		2025/26		2026/27								
				Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
	235	–	–	234	167.1	0.7	209	157.8	0.8	204	164.7	0.8	202	171.9	0.9	199	179.8	0.9	-1.6%	100.0%
1 – 6	90	–	–	89	30.1	0.3	72	26.0	0.4	69	26.4	0.4	68	27.8	0.4	67	28.7	0.4	-2.5%	33.8%
7 – 10	58	–	–	58	30.5	0.5	56	31.0	0.6	56	32.9	0.6	56	34.8	0.6	56	36.9	0.7	–	27.5%
11 – 12	46	–	–	46	42.8	0.9	46	44.1	1.0	44	45.1	1.0	44	47.9	1.1	43	49.2	1.1	-2.3%	21.8%
13 – 16	39	–	–	39	58.8	1.5	33	51.6	1.6	33	54.8	1.7	31	55.6	1.8	31	58.9	1.9	-1.7%	15.8%
Other	2	–	–	2	4.9	2.5	2	5.1	2.6	2	5.5	2.7	2	5.8	2.9	2	6.1	3.1	–	1.0%

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

2. Rand million.

Programme 2: Intergovernmental Support

Programme purpose

Facilitate and coordinate improvements in the functionality of provinces and municipalities, strengthen coordination across the different spheres of government and support improvements in the delivery of services to households and communities.

Objectives

- Improve reporting and accountability at the provincial and local government levels by providing legislative and policy oversight on an ongoing basis.
- Coordinate and facilitate the development of municipal infrastructure by transferring funds to the *municipal infrastructure grant* and the *integrated urban development grant* to extend services to unserved communities in terms of the annual Division of Revenue Act on an ongoing basis.
- Support the development and maintenance of municipal infrastructure through partnerships with the Municipal Infrastructure Support Agent, sector departments and other entities on an ongoing basis.
- Target and facilitate the restructuring of the municipal spatial economy through integrated development planning by March 2025.
- Ensure improved service delivery at 140 municipalities by providing support and monitoring integrated plans and capacity-building programmes by March 2027.

Subprogrammes

- *Management: Intergovernmental Support* provides strategic leadership to the programme to ensure compliance with the department's mandate and the achievement of targets in line with the district development model.
- *Municipal and Provincial Governance Support and Capacity Building* ensures improved service delivery through the development, implementation and monitoring of integrated plans and capacity-building programmes.
- *Municipal Infrastructure Grant* makes transfers to supplement the capital budgets of municipalities to address the infrastructure investment priorities of poor households.
- *Integrated Urban Development Grant* makes transfers to intermediate city municipalities to supplement their capital budgets for the implementation of the objectives of the integrated urban development framework.
- *Municipal Infrastructure Support Agent* makes transfers to help municipalities build in-house capacity and provide technical support for the sustained development of municipal infrastructure.

Expenditure trends and estimates

Table 3.8 Intergovernmental Support expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2020/21	2021/22	2022/23		2023/24	2020/21 - 2023/24	2024/25	2025/26	2026/27	2023/24 - 2026/27	Average: Expenditure/ Total (%)
R million											
Management:											
Intergovernmental Support	2.8	5.8	6.5	27.0	113.8%	0.1%	12.8	33.7	36.7	10.7%	0.1%
Municipal and Provincial Governance Support and Capacity Building	58.3	79.8	103.1	78.4	10.4%	0.5%	81.8	116.1	120.2	15.3%	0.5%
Municipal Infrastructure Grant	14 491.1	15 592.7	16 842.0	16 371.6	4.2%	90.8%	17 112.7	17 927.3	19 443.5	5.9%	91.1%
Integrated Urban Development Grant	936.4	1 009.1	1 085.4	1 172.4	7.8%	6.0%	1 145.6	1 202.2	1 303.8	3.6%	6.2%
Municipal Infrastructure Support Agent	389.7	628.9	400.2	401.5	1.0%	2.6%	406.7	371.1	387.3	-1.2%	2.0%
Total	15 878.3	17 316.3	18 437.2	18 050.9	4.4%	100.0%	18 759.5	19 650.4	21 291.4	5.7%	100.0%
Change to 2023 Budget estimate				-			(1 313.4)	(1 320.1)	(639.8)		

Table 3.8 Intergovernmental Support expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification	Audited outcome				Adjusted appropriation	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)	
	2020/21	2021/22	2022/23	2023/24				2024/25	2025/26	2026/27			2023/24 - 2026/27
	R million												
Current payments	60.9	85.0	109.2	105.4	20.0%	0.5%	94.6	149.8	156.8	14.2%	0.7%		
Compensation of employees	55.8	74.4	86.9	72.2	9.0%	0.4%	72.2	75.4	78.8	3.0%	0.4%		
Goods and services	5.1	10.6	22.3	33.2	86.2%	0.1%	22.4	74.5	78.0	33.0%	0.3%		
<i>of which:</i>													
<i>Administrative fees</i>	<i>0.1</i>	<i>0.1</i>	<i>0.6</i>	<i>1.7</i>	<i>174.7%</i>	<i>-</i>	<i>1.7</i>	<i>1.7</i>	<i>1.8</i>	<i>1.5%</i>	<i>-</i>		
<i>Catering: Departmental activities</i>	<i>0.4</i>	<i>0.5</i>	<i>0.7</i>	<i>-</i>	<i>-100.0%</i>	<i>-</i>	<i>0.6</i>	<i>0.6</i>	<i>0.6</i>	<i>-</i>	<i>-</i>		
<i>Computer services</i>	<i>0.1</i>	<i>3.6</i>	<i>3.9</i>	<i>0.6</i>	<i>103.4%</i>	<i>-</i>	<i>0.7</i>	<i>0.7</i>	<i>0.7</i>	<i>5.1%</i>	<i>-</i>		
<i>Consultants: Business and advisory services</i>	<i>0.7</i>	<i>1.5</i>	<i>3.7</i>	<i>-</i>	<i>-100.0%</i>	<i>-</i>	<i>2.0</i>	<i>22.3</i>	<i>24.7</i>	<i>-</i>	<i>0.1%</i>		
<i>Travel and subsistence</i>	<i>2.9</i>	<i>2.9</i>	<i>8.4</i>	<i>25.8</i>	<i>107.0%</i>	<i>0.1%</i>	<i>12.0</i>	<i>43.3</i>	<i>44.0</i>	<i>19.6%</i>	<i>0.2%</i>		
<i>Venues and facilities</i>	<i>-</i>	<i>0.1</i>	<i>2.8</i>	<i>4.4</i>	<i>-</i>	<i>-</i>	<i>3.7</i>	<i>4.1</i>	<i>4.3</i>	<i>-0.5%</i>	<i>-</i>		
Transfers and subsidies	15 817.3	17 231.1	18 327.9	17 915.5	4.2%	99.4%	18 606.6	19 500.6	21 134.6	5.7%	99.2%		
Provinces and municipalities	15 427.4	16 601.8	17 927.4	17 514.0	4.3%	96.8%	18 199.9	19 129.5	20 747.3	5.8%	97.2%		
Departmental agencies and accounts	389.7	628.9	400.2	401.5	1.0%	2.6%	406.7	371.1	387.3	-1.2%	2.0%		
Households	0.1	0.4	0.3	0.1	-28.9%	-	-	-	-	-100.0%	-		
Payments for capital assets	0.0	0.2	0.1	30.0	1189.2%	-	58.3	-	-	-100.0%	0.1%		
Buildings and other fixed structures	-	-	-	30.0	-	-	58.3	-	-	-100.0%	0.1%		
Machinery and equipment	0.0	0.2	0.1	-	-100.0%	-	-	-	-	-	-		
Payments for financial assets	0.0	0.0	0.1	-	-100.0%	-	-	-	-	-	-		
Total	15 878.3	17 316.3	18 437.2	18 050.9	4.4%	100.0%	18 759.5	19 650.4	21 291.4	5.7%	100.0%		
Proportion of total programme expenditure to vote expenditure	15.4%	17.6%	16.7%	15.0%	-	-	15.0%	15.0%	15.6%	-	-		
Details of transfers and subsidies													
Households													
Social benefits													
Current	0.1	0.4	0.3	0.1	-28.9%	-	-	-	-	-100.0%	-		
Employee social benefits	0.1	0.4	0.3	0.1	-28.9%	-	-	-	-	-100.0%	-		
Departmental agencies and accounts													
Departmental agencies (non-business entities)													
Current	389.7	628.9	400.2	401.5	1.0%	2.6%	406.7	371.1	387.3	-1.2%	2.0%		
Municipal Infrastructure Support Agent	339.7	628.9	400.2	401.5	5.7%	2.5%	406.7	371.1	387.3	-1.2%	2.0%		
Municipal Infrastructure Support Agent: Improving labour intensity in infrastructure	50.0	-	-	-	-100.0%	0.1%	-	-	-	-	-		
Provinces and municipalities													
Municipal bank accounts													
Capital	15 427.4	16 601.8	17 927.4	17 514.0	4.3%	96.8%	18 199.9	19 129.5	20 747.3	5.8%	97.2%		
Integrated Urban Development Grant	936.4	1 009.1	1 085.4	1 172.4	7.8%	6.0%	1 145.6	1 202.2	1 303.8	3.6%	6.2%		
Municipal Infrastructure Grant	14 491.1	15 592.7	16 842.0	16 341.6	4.1%	90.8%	17 054.4	17 927.3	19 443.5	6.0%	91.0%		

Personnel information

Table 3.9 Intergovernmental Support personnel numbers and cost by salary level¹

Intergovernmental Support	Number of posts estimated for 31 March 2024	Number of posts additional to the establishment	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										
			2022/23		Unit cost	2023/24		Unit cost	2024/25		Unit cost	2025/26		Unit cost			2026/27		Unit cost
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			Number	Cost	Unit cost
Salary level	109	1	106	86.9	0.8	84	72.2	0.9	80	72.2	0.9	77	75.4	1.0	76	78.8	1.0	-3.3%	100.0%
1 – 6	14	-	11	4.3	0.4	14	5.7	0.4	14	6.1	0.4	14	6.4	0.5	14	6.8	0.5	-	17.7%
7 – 10	31	-	31	13.4	0.4	18	7.8	0.4	17	7.9	0.5	14	7.1	0.5	14	7.6	0.5	-7.8%	19.8%
11 – 12	27	-	27	25.2	0.9	20	18.7	0.9	19	18.9	1.0	19	20.0	1.1	18	20.2	1.1	-3.3%	24.1%
13 – 16	37	1	37	43.9	1.2	32	39.9	1.2	30	39.3	1.3	30	41.7	1.4	30	44.2	1.5	-2.4%	38.4%

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

2. Rand million.

Programme 3: Intergovernmental Policy and Governance

Programme purpose

Facilitate efficient municipal administrative systems; coordinate policy; and conduct research, monitoring and evaluation to build institutional resilience in provinces and municipalities.

Objectives

- Strengthen accountability by implementing the local government anti-corruption strategy in 140 municipalities by March 2025.
- Support municipalities in improving financial sustainability and revenue management by developing simplified revenue plans, property and consumer databases, record management systems, and organograms aligned with municipal functions on an ongoing basis.
- Strengthen municipal finances by monitoring the implementation of the Municipal Property Rates Act (2004) by municipalities on an ongoing basis.
- Strengthen the functionality of municipalities by developing and implementing human resources and administrative systems, in line with the Municipal Systems Act (2000), by March 2027.
- Strengthen municipal governance by monitoring the functionality of council committees on an ongoing basis.
- Support the effective management of cooperative governance systems by:
 - strengthening intergovernmental reporting and communication, and revising a framework for local government powers and functions by March 2025
 - tabling the Intergovernmental Monitoring, Support and Interventions Bill by March 2025.

Subprogrammes

- *Management: Intergovernmental Policy and Governance* provides strategic leadership to the programme to ensure compliance and the achievement of departmental targets.
- *Municipal Administration and Capacity* determines remuneration for senior managers in municipalities; monitors and enforces compliance with appointment, performance and disciplinary regulations; and rolls out competency assessments for senior managers, and training and workshops on the implementation of municipal staff regulations.
- *Municipal Funding and Revenue Support* provides support to municipalities, monitors their implementation of free basic services policies, ensures legislative adherence to the annual Division of Revenue Act, administers the management information system for the *municipal infrastructure grant* to assist processes and procedures, and oversees the regulation of the valuation and rating of properties in terms of the Municipal Property Rates Act (2004).
- *Development Planning* coordinates the implementation of the national framework for local economic development to ensure the institutionalisation of long-term infrastructure planning and asset management practices.
- *Municipal Demarcation Board* makes transfers to fund operational activities such as capacity assessments, ward delimitation and boundary redeterminations. This subprogramme transfers its budget to the Municipal Demarcation Board in full.
- *South African Cities Network* makes transfers to the South African Cities Network to fund operational activities, including enabling cooperation between South African cities. This subprogramme transfers its budget to the network in full.
- *Municipal Governance* ensures the appropriate division of powers and functions between local and district municipalities, promotes ethics, and implements strategies to combat corruption.
- *Research and Knowledge Management* researches, collates and benchmarks best practices in local and international government management to enhance policy development and implementation.
- *South African Local Government Association* makes transfers to the South African Local Government Association to fund operational activities, including its participation in intergovernmental structures and legislatures.

- *United Cities and Local Governments of Africa* makes transfers to United Cities and Local Governments of Africa to fund operational activities, enhance cooperation and knowledge sharing among local governments in Africa, and improve the delivery of services to communities across the continent.
- *Local Government Equitable Share* is the share of nationally raised revenue payable to local government in terms of section 214 of the Constitution. This transfer supplements municipal revenue for the provision of free basic services to poor households and the creation of greater institutional capacity in weaker municipalities.
- *Municipal Systems Improvement Grant* provides technical assistance and support to municipalities to build in-house capacity to perform their functions and to stabilise institutional and governmental systems, as required by the Municipal Systems Act (2000), the Municipal Property Rates Act (2004) and related legislation.

Expenditure trends and estimates

Table 3.10 Intergovernmental Policy and Governance 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 (%)
	2020/21	2021/22	2022/23				2023/24	2024/25	2025/26		
R million											
Management: Intergovernmental Policy and Governance	1.1	3.6	2.8	4.3	59.8%	–	4.7	4.9	5.2	6.0%	–
Municipal Administration and Capacity	13.8	10.7	16.2	19.0	11.1%	–	20.9	13.7	14.3	-9.0%	–
Municipal Funding and Revenue Support	32.0	30.5	15.5	24.8	-8.1%	–	26.3	27.5	28.8	5.1%	–
Development Planning	25.9	23.6	4.1	21.4	-6.2%	–	17.2	18.1	18.8	-4.2%	–
Municipal Demarcation Board	63.0	70.6	74.3	73.1	5.1%	0.1%	74.2	77.2	80.6	3.3%	0.1%
South African Cities Network	7.5	8.2	8.5	8.5	4.4%	–	8.7	9.0	9.4	3.3%	–
Municipal Governance	9.6	344.6	17.3	15.2	16.4%	0.1%	15.7	16.4	17.1	4.1%	–
Research and Knowledge Management	13.4	12.5	13.3	17.8	9.8%	–	25.7	21.8	22.8	8.7%	–
South African Local Government Association	33.2	35.4	36.3	36.4	3.1%	–	36.9	38.4	40.1	3.3%	–
United Cities and Local Governments of Africa	–	–	–	8.0	–	–	–	–	–	-100.0%	–
Local Government Equitable Share	83 102.4	76 168.6	83 937.8	95 188.7	4.6%	99.6%	101 177.7	106 087.0	110 661.4	5.1%	99.6%
Municipal Systems Improvement Grant	28.0	45.9	63.5	146.5	73.5%	0.1%	144.6	151.1	158.2	2.6%	0.1%
Total	83 330.0	76 754.1	84 189.7	95 563.8	4.7%	100.0%	101 552.6	106 465.1	111 056.6	5.1%	100.0%
Change to 2023 Budget estimate				–			(2 615.7)	(3 303.9)	(3 741.3)		
Economic classification											
Current payments	123.3	135.0	123.3	248.6	26.3%	0.2%	255.1	253.4	265.2	2.2%	0.2%
Compensation of employees	66.1	72.3	43.8	78.4	5.8%	0.1%	81.8	85.4	89.3	4.4%	0.1%
Goods and services	57.2	62.7	79.5	170.2	43.8%	0.1%	173.2	168.0	175.9	1.1%	0.2%
of which:											
Catering: Departmental activities	0.0	0.2	0.6	–	-100.0%	–	0.4	0.4	0.4	–	–
Communication	0.8	0.9	0.8	0.6	-9.4%	–	0.8	0.6	0.7	5.6%	–
Computer services	3.8	0.6	7.4	1.4	-28.3%	–	2.3	2.4	2.5	21.3%	–
Consultants: Business and advisory services	38.8	48.4	6.9	159.5	60.2%	0.1%	163.8	160.1	167.6	1.7%	0.2%
Consumables: Stationery, printing and office supplies	0.3	0.2	0.0	0.1	-28.8%	–	0.5	0.4	0.4	52.0%	–
Travel and subsistence	2.2	2.3	4.1	3.8	19.2%	–	4.3	3.7	3.8	0.4%	–
Transfers and subsidies	83 206.6	76 619.1	84 066.3	95 315.2	4.6%	99.8%	101 297.5	106 211.7	110 791.4	5.1%	99.8%
Provinces and municipalities	83 102.4	76 168.6	83 937.8	95 188.7	4.6%	99.6%	101 177.7	106 087.0	110 661.4	5.1%	99.6%
Departmental agencies and accounts	96.2	106.0	110.6	109.5	4.4%	0.1%	111.1	115.6	120.7	3.3%	0.1%
Foreign governments and international organisations	0.3	0.3	–	1.6	68.4%	–	–	–	–	-100.0%	–
Non-profit institutions	7.5	8.2	8.5	15.0	25.8%	–	8.7	9.0	9.4	-14.3%	–
Households	0.2	336.0	9.4	0.4	37.4%	0.1%	–	–	–	-100.0%	–
Payments for capital assets	0.1	–	0.0	–	-100.0%	–	–	–	–	–	–
Machinery and equipment	0.1	–	0.0	–	-100.0%	–	–	–	–	–	–
Payments for financial assets	–	–	0.1	–	–	–	–	–	–	–	–
Total	83 330.0	76 754.1	84 189.7	95 563.8	4.7%	100.0%	101 552.6	106 465.1	111 056.6	5.1%	100.0%
Proportion of total programme expenditure to vote expenditure	80.7%	78.0%	76.0%	79.7%	–	–	81.1%	81.2%	81.2%	–	–

Table 3.10 Intergovernmental Policy and Governance expenditure trends and estimates by subprogramme and economic classification (continued)

Details of transfers and subsidies	Audited outcome			Adjusted appropriation 2023/24	Average growth rate (%) 2020/21 - 2023/24	Average Expenditure/Total (%) 2020/21 - 2023/24	Medium-term expenditure estimate			Average growth rate (%) 2023/24 - 2026/27	Average Expenditure/Total (%) 2023/24 - 2026/27
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27		
	R million										
Households											
Social benefits											
Current	0.2	336.0	9.4	0.4	37.4%	0.1%	-	-	-	-100.0%	-
Employee social benefits	0.2	0.3	0.4	0.4	37.4%	-	-	-	-	-100.0%	-
Non-returning local government councillors	-	335.8	8.9	-	-	0.1%	-	-	-	-	-
Departmental agencies and accounts											
Departmental agencies (non-business entities)											
Current	96.2	106.0	110.6	109.5	4.4%	0.1%	111.1	115.6	120.7	3.3%	0.1%
South African Local Government Association	33.2	35.4	36.3	36.4	3.1%	-	36.9	38.4	40.1	3.3%	-
Municipal Demarcation Board	63.0	70.6	74.3	73.1	5.1%	0.1%	74.2	77.2	80.6	3.3%	0.1%
Non-profit institutions											
Current	7.5	8.2	8.5	15.0	25.8%	-	8.7	9.0	9.4	-14.3%	-
United Cities and Local Governments of Africa – South African regional office	-	-	-	6.4	-	-	-	-	-	-100.0%	-
South African Cities Network	7.5	8.2	8.5	8.5	4.4%	-	8.7	9.0	9.4	3.3%	-
Foreign governments and international organisations											
Current	0.3	0.3	-	1.6	68.4%	-	-	-	-	-100.0%	-
Commonwealth Local Government Forum	0.3	0.3	-	-	-100.0%	-	-	-	-	-	-
United Cities and Local Governments of Africa – Moroccan office	-	-	-	1.6	-	-	-	-	-	-100.0%	-
Provinces and municipalities											
Municipal bank accounts											
Current	83 102.4	76 168.6	83 937.8	95 188.7	4.6%	99.6%	101 177.7	106 087.0	110 661.4	5.1%	99.6%
Local Government Equitable Share	83 102.4	76 168.6	83 937.8	95 188.7	4.6%	99.6%	101 177.7	106 087.0	110 661.4	5.1%	99.6%

Personnel information

Table 3.11 Intergovernmental Policy and Governance personnel numbers and cost by salary level¹

Intergovernmental Policy and Governance	Salary level	Number of posts estimated for 31 March 2024	Number of posts additional to the funded posts	Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%) 2023/24 - 2026/27	Average Salary level/Total (%)			
				Actual			Revised estimate			Medium-term expenditure estimate										
				2022/23			2023/24			2024/25		2025/26		2026/27						
				Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost					
	63	-	-	63	43.8	0.7	116	78.4	0.7	114	81.8	0.7	112	85.4	0.8	109	89.3	0.8	-1.9%	100.0%
1 – 6	11	-	-	11	3.4	0.3	31	9.9	0.3	31	10.5	0.3	31	11.1	0.4	28	10.6	0.4	-3.4%	26.8%
7 – 10	19	-	-	19	9.7	0.5	29	15.3	0.5	28	15.8	0.6	28	16.7	0.6	28	17.7	0.6	-1.2%	25.0%
11 – 12	17	-	-	17	12.6	0.7	31	24.0	0.8	30	24.6	0.8	28	24.7	0.9	28	26.2	0.9	-2.9%	26.1%
13 – 16	16	-	-	16	18.1	1.1	25	29.1	1.2	25	30.9	1.2	25	32.8	1.3	25	34.7	1.4	-	22.1%

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

2. Rand million.

Programme 4: National Disaster Management Centre

Programme purpose

Promote an integrated and coordinated system of disaster management with special emphasis on prevention and mitigation by all role players and stakeholders.

Objectives

- Reduce disaster risk on an ongoing basis by facilitating the development, assessment and implementation of multisector disaster management plans across local government; and education, training, public awareness and research for all relevant role players within communities.

- Oversee institutional disaster management systems and improve legislative compliance by reviewing and amending regulatory and policy frameworks for disaster management on an ongoing basis.
- Improve and strengthen disaster management systems for all common disasters such as drought, floods, fire and disease in all provinces by raising public awareness about the effects and management of disasters on an ongoing basis.
- Coordinate effective and integrated disaster management and fire services by developing, strengthening and managing regulatory and institutional frameworks on an ongoing basis.
- Promote a culture of risk avoidance among stakeholders and role players by providing capacity for them through integrated education, training and public awareness programmes informed by scientific research on an ongoing basis.

Subprogrammes

- *Management: Head National Disaster Management Centre* provides strategic leadership to the programme.
- *Disaster Policy, Institutional Development and Compliance* facilitates the establishment of requirements for effective institutional arrangements in the national sphere of government to ensure the integrated and coordinated implementation of disaster risk management policy and legislation, and the application of the principles of cooperative governance.
- *Disaster Risk Reduction and Capacity Development* facilitates the development, assessment and implementation of multisectoral frameworks and plans to reduce and manage disaster risk. This subprogramme also promotes education, training, public awareness and research among role players and communities to improve disaster risk avoidance, reduce disaster risk and build community resilience.
- *Disaster Preparedness, Response and Recovery Coordination* develops and oversees the implementation of response and recovery strategies and projects, following a disaster, in an integrated manner.
- *Municipal Disaster Recovery Grant* aims to rehabilitate and reconstruct municipal infrastructure damaged by disasters. This subprogramme makes transfers only when a disaster is declared.
- *Disaster Response Grant* aims to provide immediate relief for legally classified disasters. This subprogramme makes transfers only when a disaster is classified.

Expenditure trends and estimates

Table 3.12 National Disaster Management Centre expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2020/21	2021/22	2022/23		2023/24	2020/21 - 2023/24	2024/25	2025/26	2026/27	2023/24 - 2026/27	2026/27
R million											
Management: Head National Disaster Management Centre	21.9	24.0	43.5	23.8	2.8%	1.6%	22.3	23.3	24.3	0.7%	1.6%
Disaster Policy, Institutional Development and Compliance	6.9	9.3	8.8	11.0	17.0%	0.5%	11.3	10.7	9.1	-6.4%	0.7%
Disaster Risk Reduction and Capacity Development	3.0	1.4	8.3	9.2	44.4%	0.3%	10.2	10.1	13.5	13.8%	0.7%
Disaster Preparedness, Response and Recovery Coordination	9.5	111.8	4.1	42.1	64.4%	2.3%	45.9	45.9	47.0	3.7%	3.1%
Municipal Disaster Recovery Grant	–	–	3 318.7	1 505.4	–	66.7%	741.0	709.0	–	-100.0%	50.5%
Disaster Response Grant	289.5	378.4	516.7	890.6	45.4%	28.7%	527.7	546.3	571.3	-13.8%	43.3%
Total	330.8	524.9	3 900.0	2 482.1	95.8%	100.0%	1 358.4	1 345.2	665.2	-35.5%	100.0%
Change to 2023 Budget estimate				–			723.8	685.6	(24.5)		

Table 3.12 National Disaster Management Centre expenditure trends and estimates by subprogramme and economic classification (continued)

Economic classification	Audited outcome			Adjusted appropriation 2023/24	Average growth rate (%) 2020/21 - 2023/24	Average Expenditure/ Total (%) 2020/21 - 2023/24	Medium-term expenditure estimate			Average growth rate (%) 2023/24 - 2026/27	Average Expenditure/ Total (%) 2023/24 - 2026/27
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27		
	R million										
Current payments	40.4	139.2	62.8	77.2	24.1%	4.4%	86.0	88.1	92.0	6.0%	5.9%
Compensation of employees	24.4	24.9	23.2	25.3	1.2%	1.3%	29.5	30.8	32.2	8.4%	2.0%
Goods and services	16.0	114.4	39.7	51.9	48.1%	3.1%	56.6	57.3	59.8	4.8%	3.9%
<i>of which:</i>											
Computer services	4.0	0.3	7.6	9.7	34.2%	0.3%	10.6	12.5	13.1	10.6%	0.8%
Consultants: Business and advisory services	0.9	95.0	3.2	27.2	216.5%	1.7%	33.5	32.0	35.6	9.4%	2.2%
Agency and support/outsource services	–	8.0	18.6	10.0	–	0.5%	5.0	5.0	5.0	-20.6%	0.4%
Fleet services (including government motor transport)	0.1	–	0.1	0.3	37.9%	–	0.3	0.3	0.3	5.6%	–
Travel and subsistence	1.0	0.1	2.3	2.5	36.3%	0.1%	5.1	5.3	3.5	12.1%	0.3%
Training and development	1.4	0.1	0.0	0.1	-58.1%	–	0.7	0.8	0.9	104.2%	–
Transfers and subsidies	289.5	378.6	3 837.2	2 398.4	102.3%	95.4%	1 268.7	1 255.3	571.3	-38.0%	93.9%
Provinces and municipalities	289.5	378.4	3 835.4	2 396.0	102.3%	95.3%	1 268.7	1 255.3	571.3	-38.0%	93.9%
Households	0.1	0.2	1.8	2.5	260.0%	0.1%	–	–	–	-100.0%	–
Payments for capital assets	0.9	7.0	–	6.5	93.2%	0.2%	3.7	1.8	1.9	-33.8%	0.2%
Machinery and equipment	0.9	7.0	–	6.5	93.2%	0.2%	3.7	1.8	1.9	-33.8%	0.2%
Total	330.8	524.9	3 900.0	2 482.1	95.8%	100.0%	1 358.4	1 345.2	665.2	-35.5%	100.0%
Proportion of total programme expenditure to vote expenditure	0.3%	0.5%	3.5%	2.1%	–	–	1.1%	1.0%	0.5%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	0.1	0.2	1.8	2.5	260.0%	0.1%	–	–	–	-100.0%	–
Employee social benefits	0.1	0.2	0.2	0.5	107.3%	–	–	–	–	-100.0%	–
Bursaries for non-employees	–	–	1.6	2.0	–	–	–	–	–	-100.0%	–
Provinces and municipalities											
Municipal bank accounts											
Capital	151.0	330.3	3 835.4	2 250.1	146.1%	90.7%	1 119.3	1 104.0	413.2	-43.2%	83.5%
Municipal Disaster Response Grant	151.0	330.3	516.7	744.7	70.2%	24.1%	378.3	395.1	413.2	-17.8%	33.0%
Municipal Disaster Recovery Grant	–	–	3 318.7	1 505.4	–	66.7%	741.0	709.0	–	-100.0%	50.5%
Provincial revenue funds											
Capital	138.5	48.1	–	145.8	1.7%	4.6%	149.3	151.3	158.2	2.7%	10.3%
Provincial Disaster Response Grant	138.5	48.1	–	145.8	1.7%	4.6%	149.3	151.3	158.2	2.7%	10.3%

Personnel information

Table 3.13 National Disaster Management Centre personnel numbers and cost by salary level¹

National Disaster Management Centre	Number of posts estimated for 31 March 2024		Number and cost ² of personnel posts filled/planned for on funded establishment												Average growth rate (%) 2023/24 - 2026/27	Average Salary level/ Total (%)			
	Number of funded posts	Number of posts additional to the establishment	Actual			Revised estimate			Medium-term expenditure estimate										
			2022/23	2023/24	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					
Salary level	25	–	25	23.2	0.9	30	25.3	0.8	34	29.5	0.9	34	30.8	0.9	30	32.2	1.1	0.3%	100.0%
1 – 6	1	–	1	0.4	0.4	4	1.5	0.4	5	2.0	0.4	5	2.1	0.4	2	1.8	1.2	-26.7%	12.2%
7 – 10	5	–	5	4.0	0.8	7	5.3	0.8	8	6.1	0.8	7	6.0	0.8	7	6.3	0.9	1.8%	23.3%
11 – 12	8	–	8	6.0	0.8	10	8.2	0.8	12	10.5	0.9	12	11.2	0.9	12	11.9	1.0	7.2%	36.8%
13 – 16	11	–	11	12.8	1.2	9	10.2	1.2	9	10.8	1.2	9	11.5	1.3	9	12.2	1.4	–	27.7%

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

2. Rand million.

Programme 5: Community Work Programme

Programme purpose

Create income security and work experience for participants, and promote social and economic inclusion by targeting areas of high unemployment.

Objective

- Provide and maintain 200 000 work opportunities per year over the medium term by managing programmes and strategic partnerships effectively and efficiently.

Subprogrammes

- *Coordination, Partnerships and Implementation* ensures the effective management and coordination of partnerships and special projects with the private and public sectors to meet the programme's objective.
- *Monitoring and Evaluation* provides oversight and monitors the implementation of projects to ensure adherence to the programme's norms and standards so that targets are achieved.

Expenditure trends and estimates

Table 3.14 Community Work Programme expenditure trends and estimates by subprogramme and economic classification

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)		Medium-term expenditure estimate			Average growth rate (%)	
	2020/21	2021/22	2022/23		2023/24	2020/21 - 2023/24	2023/24	2024/25	2025/26	2026/27	2023/24 - 2026/27
R million											
Coordination, Partnerships and Implementation	3 455.6	3 510.8	3 787.9	3 464.7	0.1%	99.0%	3 107.4	3 233.8	3 332.3	-1.3%	98.4%
Monitoring and Evaluation	25.9	15.5	46.2	61.0	33.1%	1.0%	45.8	53.2	55.6	-3.0%	1.6%
Total	3 481.5	3 526.3	3 834.1	3 525.7	0.4%	100.0%	3 153.3	3 287.0	3 388.0	-1.3%	100.0%
Change to 2023 Budget estimate				–			(1 329.3)	(1 412.1)	(1 526.4)		
Economic classification											
Current payments	1 300.5	3 493.2	3 817.7	3 520.0	39.4%	84.4%	3 153.1	3 286.8	3 387.8	-1.3%	100.0%
Compensation of employees	30.9	9.3	25.5	13.1	-25.0%	0.5%	13.6	14.2	14.9	4.4%	0.4%
Goods and services	1 269.5	3 483.9	3 792.2	3 506.9	40.3%	83.9%	3 139.4	3 272.6	3 372.9	-1.3%	99.5%
of which:											
Administrative fees	13.6	26.3	29.9	21.8	17.0%	0.6%	29.1	35.7	37.4	19.7%	0.9%
Minor assets	9.0	11.6	8.4	232.7	195.6%	1.8%	154.9	177.8	190.5	-6.5%	5.7%
Contractors	690.8	2 870.5	3 288.3	2 537.9	54.3%	65.3%	2 475.7	2 512.1	2 609.2	0.9%	75.9%
Agency and support/outsourced services	0.1	51.5	4.4	236.2	1178.6%	2.0%	164.8	179.1	241.9	0.8%	6.2%
Consumable supplies	182.2	243.5	159.9	189.2	1.3%	5.4%	100.6	112.6	122.3	-13.5%	3.9%
Training and development	55.7	57.7	87.0	236.4	61.9%	3.0%	179.2	218.0	132.5	-17.5%	5.7%
Transfers and subsidies	2 135.3	0.0	0.3	0.2	-95.7%	14.9%	–	–	–	-100.0%	–
Households	2 135.3	–	0.3	0.2	-95.7%	14.9%	–	–	–	-100.0%	–
Payments for capital assets	45.7	33.1	16.0	5.5	-50.6%	0.7%	0.2	0.2	0.2	-66.4%	–
Buildings and other fixed structures	1.4	7.4	0.7	–	-100.0%	0.1%	–	–	–	–	–
Machinery and equipment	43.0	24.1	15.3	5.5	-49.6%	0.6%	0.2	0.2	0.2	-66.4%	–
Biological assets	1.2	1.6	–	–	-100.0%	–	–	–	–	–	–
Payments for financial assets	0.0	–	0.1	–	-100.0%	–	–	–	–	–	–
Total	3 481.5	3 526.3	3 834.1	3 525.7	0.4%	100.0%	3 153.3	3 287.0	3 388.0	-1.3%	100.0%
Proportion of total programme expenditure to vote expenditure	3.4%	3.6%	3.5%	2.9%	–	–	2.5%	2.5%	2.5%	–	–
Details of transfers and subsidies											
Households											
Social benefits											
Current	2 135.3	–	0.3	0.2	-95.7%	14.9%	–	–	–	-100.0%	–
Employee social benefits	2 135.3	–	0.3	0.2	-95.7%	14.9%	–	–	–	-100.0%	–

Personnel information

Table 3.15 Community Work 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 estimate										
			2022/23		2023/24		2024/25		2025/26		2026/27		2023/24 - 2026/27						
Community Work Programme			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost		
Salary level	67	-	67	25.5	0.4	19	13.1	0.7	18	13.6	0.7	19	14.2	0.7	19	14.9	0.8	1.3%	100.0%
1 – 6	55	-	55	17.7	0.3	2	0.7	0.4	3	1.1	0.4	5	2.0	0.4	6	2.4	0.4	44.2%	21.2%
7 – 10	6	-	6	3.1	0.5	5	2.5	0.5	4	2.2	0.6	4	2.3	0.6	3	1.9	0.7	-16.6%	20.7%
11 – 12	4	-	4	2.2	0.5	7	4.1	0.6	7	4.4	0.6	6	3.6	0.6	6	3.8	0.6	-5.8%	34.1%
13 – 16	2	-	2	2.6	1.3	5	5.7	1.3	5	6.0	1.3	5	6.4	1.4	5	6.8	1.5	-	23.9%

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

Entities

Municipal Demarcation Board

Selected performance indicators

Table 3.16 Municipal Demarcation Board performance indicators by programme/objective/activity and related priority

Indicator	Programme/Objective/Activity	MTSF priority	Audited performance			Estimated performance	MTEF targets		
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Process for the delimitation of municipal ward boundaries for local government elections per year	Demarcation and spatial transformation excellence	Priority 5: Spatial integration, human settlements and local government	4 468 wards published in terms of the Local Government: Municipal Systems Act (2000)	- ¹	- ¹	- ¹	Engage with all stakeholders on ward delimitation for the 2026 local government elections	All wards published in terms of the Local Government: Municipal Structures Act (1998)	- ¹
Process for the determination of municipal boundaries per year	Demarcation and spatial transformation excellence		- ¹	Municipal boundary redetermination proposals analysed	Determined or redetermined municipal outer boundaries published for class 1 redeterminations	- ¹	- ¹	- ¹	Municipal boundary redetermination proposals analysed
Process for the assessment of all municipalities' capacity to perform their powers and functions per year	Research, spatial information and intelligence development		- ¹	Updated capacity assessment data for 142 municipalities	- ¹	- ¹	Updated capacity assessment data for 60% of municipalities	- ¹	- ¹
Number of research reports produced per year in line with the board's research strategy	Research, spatial information and intelligence development		2	2	2	2	2	2	3
Number of outreach activities per year to strengthen public and stakeholder awareness and education on demarcation processes	Stakeholder engagement and partnership		20	16	24	20	20	20	16

1. Targets are set based on the municipal election cycle.

Entity overview

The Municipal Demarcation Board derives its legislative mandate from chapter 7 of the Constitution and section 3 of the Local Government: Municipal Demarcation Act (1998). The board is mandated to determine and

redetermine municipal boundaries and render advisory services. In terms of the Local Government: Municipal Structures Act (1998), the board is also mandated to delimit wards, conduct capacity assessments for municipalities, and assess the capacity of the executive council responsible for local government.

Over the MTEF period, the board will continue to improve its administrative and legislative functions, and begin ward delimitation processes to ensure that all municipalities that qualify to have wards are finalised in time for the 2026 local government elections. It will also seek to strengthen awareness and education of demarcation processes through annual public awareness and education activities. These activities are funded over the medium term through the Demarcation and spatial transformation excellence programme's allocation of R53 million and the *Stakeholder engagement and partnership* programme's allocation of R19.8 million.

The board expects to derive 95 per cent (R231.9 million) of its revenue over the period ahead through transfers from the department. Spending on compensation of employees accounts for an estimated 59.8 per cent (R148.9 million) of total expenditure for the board's 48 funded posts. Total expenditure is expected to decrease marginally, at an average annual rate of 0.7 per cent, from R84.2 million in 2023/24 to R82.5 million in 2026/27, as a result of Cabinet-approved reductions on transfers to the board amounting to R7.7 million over the MTEF period. The board plans to use retained earnings to limit the impact of these reductions on service delivery.

Programmes/Objectives/Activities

Table 3.17 Municipal Demarcation Board expenditure trends and estimates by programme/objective/activity

R million	Audited outcome			Revised estimate 2023/24	Average growth rate (%) 2020/21 - 2023/24	Average: Expenditure/ Total (%) 2020/21 - 2023/24	Medium-term expenditure estimate			Average growth rate (%) 2023/24 - 2026/27	Average: Expenditure/ Total (%) 2023/24 - 2026/27
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27		
Administration	38.8	38.2	38.3	54.0	11.7%	60.0%	47.4	50.4	54.1	0.1%	64.0%
Demarcation and spatial transformation excellence	17.8	12.5	14.7	17.1	-1.3%	22.2%	17.7	17.5	17.8	1.2%	21.8%
Research, spatial information and intelligence development	2.7	2.8	14.1	3.6	9.3%	8.0%	4.3	4.0	4.4	6.9%	5.1%
Stakeholder engagement and partnership	4.4	6.4	7.8	9.5	29.4%	9.8%	6.6	7.1	6.2	-13.3%	9.1%
Total	63.7	59.8	74.9	84.2	9.8%	100.0%	75.9	79.0	82.5	-0.7%	100.0%

Statements of financial performance, cash flow and financial position

Table 3.18 Municipal Demarcation Board statements of financial performance, cash flow and financial position

Statement of financial performance											
R million	Audited outcome			Revised estimate 2023/24	Average growth rate (%) 2020/21 - 2023/24	Average: Expenditure/ Total (%) 2020/21 - 2023/24	Medium-term expenditure estimate			Average growth rate (%) 2023/24 - 2026/27	Average: Expenditure/ Total (%) 2023/24 - 2026/27
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27		
Revenue											
Non-tax revenue	0.7	0.8	1.7	11.1	155.7%	4.4%	1.8	1.8	1.9	-44.5%	5.0%
Other non-tax revenue	0.7	0.8	1.7	11.1	155.7%	4.4%	1.8	1.8	1.9	-44.5%	5.0%
Transfers received	63.0	70.6	74.3	73.1	5.1%	95.6%	74.2	77.2	80.6	3.3%	95.0%
Total revenue	63.7	71.4	76.0	84.2	9.8%	100.0%	75.9	79.0	82.5	-0.7%	100.0%
Expenses											
Current expenses	63.7	59.8	74.9	84.2	9.8%	100.0%	75.9	79.0	82.5	-0.7%	100.0%
Compensation of employees	35.6	37.0	38.5	43.1	6.6%	55.1%	46.1	49.6	53.3	7.3%	59.8%
Goods and services	26.8	21.6	35.2	41.1	15.3%	43.5%	29.8	29.4	29.2	-10.8%	40.2%
Depreciation	1.2	1.2	1.3	-	-100.0%	1.4%	-	-	-	-	-
Total expenses	63.7	59.8	74.9	84.2	9.8%	100.0%	75.9	79.0	82.5	-0.7%	100.0%
Surplus/(Deficit)	-	11.6	1.1	-	-	-	-	-	-	-	-

Table 3.18 Municipal Demarcation Board statements of financial performance, cash flow and financial position (continued)

Cash flow statement	Audited outcome			Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)		
	2020/21	2021/22	2022/23				2023/24	2024/25	2025/26			2026/27	2023/24 - 2026/27
	R million												
Cash flow from operating activities	1.7	10.4	5.0	1.8	2.7%	100.0%	1.2	1.4	0.7	-29.4%	100.0%		
Receipts													
Non-tax receipts	0.7	0.8	1.5	2.2	43.6%	1.8%	1.8	1.8	1.9	-4.1%	2.4%		
Other tax receipts	0.7	0.8	1.5	2.2	43.6%	1.8%	1.8	1.8	1.9	-4.1%	2.4%		
Transfers received	63.0	70.6	74.3	73.1	5.1%	98.2%	74.2	77.2	80.6	3.3%	97.6%		
Financial transactions in assets and liabilities	0.0	0.0	0.1	-	-100.0%	-	-	-	-	-	-		
Total receipts	63.8	71.4	75.9	75.3	5.7%	100.0%	75.9	79.0	82.5	3.1%	100.0%		
Payment													
Current payments	62.0	61.0	71.0	73.4	5.8%	100.0%	74.7	77.6	81.8	3.7%	100.0%		
Compensation of employees	36.1	35.9	38.5	44.1	6.9%	57.8%	45.3	48.7	52.6	6.0%	61.9%		
Goods and services	26.0	25.1	32.5	29.3	4.1%	42.2%	29.4	28.9	29.2	-0.1%	38.1%		
Total payments	62.0	61.0	71.0	73.4	5.8%	100.0%	74.7	77.6	81.8	3.7%	100.0%		
Net cash flow from investing activities	(1.1)	(0.9)	(1.0)	(1.9)	20.8%	100.0%	(1.2)	(1.4)	(0.7)	-29.4%	100.0%		
Acquisition of property, plant, equipment and intangible assets	(0.7)	(0.9)	(0.6)	(1.9)	40.6%	81.5%	(1.2)	(1.4)	(0.7)	-29.4%	100.0%		
Acquisition of software and other intangible assets	(0.4)	-	(0.4)	-	-100.0%	18.5%	-	-	-	-	-		
Net increase/(decrease) in cash and cash equivalents	0.7	9.5	4.0	(0.0)	-100.0%	5.5%	0.0	0.0	0.0	-199.4%	100.0%		
Statement of financial position													
Carrying value of assets	3.3	3.0	2.7	3.6	3.5%	8.1%	4.3	4.9	5.6	15.4%	9.6%		
<i>of which:</i>													
Acquisition of assets	(0.7)	(0.9)	(0.6)	(1.9)	40.6%	100.0%	(1.2)	(1.4)	(0.7)	-29.4%	100.0%		
Inventory	0.3	0.1	0.2	0.2	-5.3%	0.5%	0.2	0.2	0.3	3.4%	0.5%		
Receivables and prepayments	1.0	2.9	1.6	1.9	22.6%	4.5%	3.6	4.6	4.9	38.2%	7.7%		
Cash and cash equivalents	25.8	35.3	39.3	39.3	15.0%	86.8%	39.3	39.3	39.3	-	82.2%		
Total assets	30.4	41.3	43.8	45.0	14.0%	100.0%	47.4	49.1	50.0	3.6%	100.0%		
Accumulated surplus/(deficit)	25.5	37.1	38.2	37.8	14.1%	86.1%	37.8	37.8	37.8	-	79.1%		
Trade and other payables	4.8	4.2	5.7	7.2	15.0%	13.7%	9.6	11.3	12.2	19.2%	20.9%		
Provisions	0.2	-	-	-	-100.0%	0.2%	-	-	-	-	-		
Total equity and liabilities	30.4	41.3	43.8	45.0	14.0%	100.0%	47.4	49.1	50.0	3.6%	100.0%		

Personnel information

Table 3.19 Municipal Demarcation Board personnel numbers and cost by salary level

Municipal Demarcation Board	Number of posts estimated for 31 March 2024	Number and cost ¹ of personnel posts filled/planned for on funded establishment															Average growth rate of personnel posts (%)	Average: salary level/ Total (%)	
		Actual			Revised estimate			Medium-term expenditure estimate											
		2022/23			2023/24			2024/25		2025/26		2026/27							
		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	48	48	48	38.5	0.8	48	43.1	0.9	48	46.1	1.0	48	49.5	1.0	48	53.3	1.1	-	100.0%
7 – 10	21	21	21	11.8	0.6	21	12.3	0.6	21	13.3	0.6	21	14.5	0.7	21	15.5	0.7	-	43.8%
11 – 12	16	16	16	13.5	0.8	16	14.9	0.9	16	16.1	1.0	16	17.2	1.1	16	18.5	1.2	-	33.3%
13 – 16	11	11	11	13.2	1.2	11	15.9	1.4	11	16.7	1.5	11	17.8	1.6	11	19.3	1.8	-	22.9%

1. Rand million.

Municipal Infrastructure Support Agent

Selected performance indicators

Table 3.20 Municipal Infrastructure Support Agent performance indicators by programme/objective/activity and related priority

Indicator	Programme/Objective/Activity	MTSF priority	Audited performance			Estimated performance	MTEF targets		
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Number of young people enrolled in the agent's apprenticeship programme per year	Technical support services	Priority 2: Economic transformation and job creation	100	100	100	100	100	100	100
Number of young people enrolled in the agent's young graduate programme per year	Technical support services		100	150	150	150	150	150	150
Number of municipal officials trained in municipal infrastructure management per year	Technical support services		482	519	500	500	500	500	500
Number of municipalities supported with the development and implementation of the Spatial Planning and Land Use Management Act (2013) compliant plans per year	Technical support services	Priority 5: Spatial integration, human settlement and local government	30	30	30	30	15	22	29
Number of municipalities supported with the enhancement of procurement practices per year	Infrastructure delivery management support	Priority 1: A capable, ethical and developmental state	15	15	9	22	44	52	52

Entity overview

The Municipal Infrastructure Support Agent was established in terms of section 7(5)(c) of the Public Service Act (1994). The agent provides technical support to and builds technical capacity in municipalities to enhance their capability to efficiently plan, deliver, operate and maintain municipal infrastructure.

Over the medium term, the agent will continue to provide technical support to selected municipalities to improve access to and the reliability of basic services. To ensure the effective and efficient development, rollout and maintenance of municipal infrastructure, the agent plans to enrol 450 candidates for the young graduate programme and provide 1 500 municipal officials with technical skills training over the MTEF period.

Compensation of employees accounts for an estimated 59.2 per cent (R734.5 million) of total projected spending over the period ahead. Cabinet-approved reductions on transfers to the agent amount to R37.2 million over the MTEF period. As such, expenditure is expected to decrease at an average annual rate of 6.8 per cent, from R478.5 million in 2023/24 to R387.3 million in 2026/27. The agent will implement cost-containment measures in an effort to limit the impact of these reductions on service delivery. The agent is set to derive all (R1.2 billion) of its revenue over the MTEF period through transfers from the department.

Programmes/Objectives/Activities

Table 3.21 Municipal Infrastructure Support Agent 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 (%)
	2020/21	2021/22	2022/23	2023/24		2020/21 - 2023/24	2024/25	2025/26	2026/27	2023/24 - 2026/27		
Administration	86.5	209.4	84.7	109.5	8.1%	26.8%	106.0	109.1	113.3	1.2%	26.9%	
Technical support skills	158.8	267.1	320.2	297.3	23.2%	56.2%	227.5	237.7	248.6	-5.8%	61.6%	
Infrastructure delivery management support	19.8	89.7	171.2	71.8	53.7%	17.0%	73.2	24.2	25.4	-29.3%	11.5%	
Total	265.1	566.3	576.1	478.5	21.8%	100.0%	406.7	371.1	387.3	-6.8%	100.0%	

Statements of financial performance, cash flow and financial position

Table 3.22 Municipal Infrastructure Support Agent statements of financial performance, cash flow and financial position

Statement of financial performance												
R million	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2020/21	2021/22	2022/23	2023/24	2020/21 - 2023/24	2024/25	2025/26	2026/27	2023/24 - 2026/27			
Revenue												
Non-tax revenue	3.8	8.7	12.8	-	-100.0%	1.3%	-	-	-	-	-	
Other non-tax revenue	3.8	8.7	12.8	-	-100.0%	1.3%	-	-	-	-	-	
Transfers received	392.2	629.6	401.3	401.5	0.8%	98.7%	406.7	371.1	387.3	-1.2%	100.0%	
Total revenue	395.9	638.3	414.1	401.5	0.5%	100.0%	406.7	371.1	387.3	-1.2%	100.0%	
Expenses												
Current expenses	265.1	566.3	576.1	478.5	21.8%	100.0%	406.7	371.1	387.3	-6.8%	100.0%	
Compensation of employees	185.8	178.6	197.1	227.0	6.9%	45.8%	234.1	244.6	255.8	4.1%	59.2%	
Goods and services	73.3	382.6	373.3	242.1	48.9%	52.6%	162.8	116.3	120.7	-20.7%	38.3%	
Depreciation	6.0	5.1	5.7	9.5	16.7%	1.5%	9.8	10.3	10.7	4.0%	2.5%	
Total expenses	265.1	566.3	576.1	478.5	21.8%	100.0%	406.7	371.1	387.3	-6.8%	100.0%	
Surplus/(Deficit)	130.8	72.0	(162.0)	(77.1)	-183.8%	-	-	-	-	-100.0%	-	
Cash flow statement												
Cash flow from operating activities	118.8	123.2	(140.1)	(53.3)	-176.6%	100.0%	(49.5)	(18.1)	(19.8)	-28.1%	100.0%	
Receipts												
Non-tax receipts	3.8	8.7	12.8	6.2	18.1%	1.7%	6.2	6.5	6.8	3.1%	1.6%	
Other tax receipts	3.8	8.7	12.8	6.2	18.1%	1.7%	6.2	6.5	6.8	3.1%	1.6%	
Transfers received	392.2	628.9	401.1	401.5	0.8%	98.3%	406.7	371.1	387.3	-1.2%	98.4%	
Total receipts	395.9	637.5	413.8	407.7	1.0%	100.0%	412.9	377.6	394.1	-1.1%	100.0%	
Payment												
Current payments	277.2	397.2	553.9	461.0	18.5%	94.3%	462.4	395.7	413.9	-3.5%	100.0%	
Compensation of employees	168.0	179.7	182.2	266.9	16.7%	46.6%	267.8	244.6	255.8	-1.4%	59.9%	
Goods and services	109.2	217.5	371.7	194.1	21.1%	47.7%	194.6	151.1	158.1	-6.6%	40.1%	
Transfers and subsidies	-	117.2	-	-	-	5.7%	-	-	-	-	-	
Total payments	277.2	514.3	553.9	461.0	18.5%	100.0%	462.4	395.7	413.9	-3.5%	100.0%	
Net cash flow from investing activities	-	(4.0)	(5.9)	(1.6)	-	-	-	-	-	-100.0%	-	
Acquisition of property, plant, equipment and intangible assets	-	(4.0)	(5.9)	(1.6)	-	-	-	-	-	-100.0%	-	
Net increase/(decrease) in cash and cash equivalents	118.8	119.3	(146.0)	(54.9)	-177.3%	7.3%	(49.5)	(18.1)	(19.8)	-28.8%	100.0%	
Statement of financial position												
Carrying value of assets	22.8	21.5	21.6	41.0	21.6%	11.0%	41.1	43.0	44.9	3.1%	18.0%	
<i>of which:</i>												
Acquisition of assets	-	(4.0)	(5.9)	(1.6)	-	-	-	-	-	-100.0%	-	
Receivables and prepayments	2.1	2.6	4.7	1.2	-16.7%	1.1%	1.2	1.3	1.3	3.1%	0.5%	
Cash and cash equivalents	216.0	331.3	179.4	186.0	-4.9%	87.9%	186.7	195.0	204.0	3.1%	81.5%	
Total assets	240.9	355.4	205.7	228.2	-1.8%	100.0%	229.0	239.3	250.3	3.1%	100.0%	
Accumulated surplus/(deficit)	191.8	263.8	101.7	146.8	-8.5%	66.9%	147.3	153.9	161.0	3.1%	64.3%	
Trade and other payables	33.1	76.7	85.1	69.7	28.2%	26.8%	69.9	73.1	76.4	3.1%	30.5%	
Provisions	16.0	14.9	18.9	11.7	-9.8%	6.3%	11.8	12.3	12.9	3.1%	5.1%	
Total equity and liabilities	240.9	355.4	205.7	228.2	-1.8%	100.0%	229.0	239.3	250.3	3.1%	100.0%	

Personnel information

Table 3.23 Municipal Infrastructure Support Agent personnel numbers and cost by salary level

Number of approved funded establishment posts	Number and cost ¹ of personnel posts filled/planned for on funded establishment											Average growth rate of personnel posts (%)	Average: salary level/ Total (%)						
	Actual			Revised estimate			Medium-term expenditure estimate												
	2022/23	2023/24	2024/25	2025/26	2026/27														
Municipal Infrastructure Support Agent	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost				
Salary level	423	423	423	197.1	0.5	423	227.0	0.5	523	234.1	0.4	423	244.6	0.6	423	255.8	0.6	-	100.0%
1 – 6	229	229	229	31.0	0.1	229	36.2	0.2	329	43.8	0.1	229	46.6	0.2	229	48.8	0.2	-	56.3%
7 – 10	55	55	55	26.8	0.5	55	35.7	0.6	55	35.7	0.6	55	37.3	0.7	55	39.0	0.7	-	12.4%
11 – 12	98	98	98	84.2	0.9	98	97.9	1.0	98	97.9	1.0	98	102.3	1.0	98	107.0	1.1	-	22.1%
13 – 16	41	41	41	55.0	1.3	41	57.2	1.4	41	56.7	1.4	41	58.4	1.4	41	61.0	1.5	-	9.2%

1. Rand million.

South African Local Government Association

Selected performance indicators

Table 3.24 South African Local Government Association performance indicators by programme/objective/activity and related priority

Indicator	Programme/Objective/Activity	MTSF priority	Audited performance			Estimated performance	MTEF targets		
			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Number of cities supported through the implementation of the city sustainability support programme per year	Infrastructure delivery, spatial transformation services and inclusive communities	Priority 5: Spatial integration, human settlements and local government	- ¹	- ¹	- ¹	- ¹	9	9	9
Number of municipalities supported in the implementation of the integrated framework on the inclusion of vulnerable groups per year	Infrastructure delivery, spatial transformation services and inclusive communities	Priority 6: Social cohesion and safer communities	- ¹	- ¹	- ¹	18	27	27	27
Number of councillors trained on local government matters through the association's centre for leadership and governance per year	Municipal capabilities and governance	Priority 3: Education, skills and health	3 994	4 653	4 696	3 000	4 500	3 996	3 500
Number of structured engagements with national and provincial legislatures and the executive in respect of policy and legislation that negatively affect local government per year	Municipal capabilities and governance	Priority 1: A capable, ethical and developmental state	9	9	9	9	9	9	9
Number of selected municipalities with implemented audit support programmes per year	Municipal finance, fiscal policy and economic growth		60	61	24	24	24	24	24

1. No historical data available.

Entity overview

The South African Local Government Association is an association of municipalities recognised by the Organised Local Government Act (1997). The association's strategic role is to represent the interests of local government within the overall system of government, help members fulfil their developmental goals, participate actively in intergovernmental relations, promote local government interests and provide solutions to challenges in local government.

As the association's core functions of research and municipal governance support are labour intensive, spending on compensation of employees accounts for an estimated 59.5 per cent (R1.7 billion) of total projected expenditure over the medium term. Cabinet has approved reductions on transfers to the agency amounting to R3.9 million over the MTEF period. Despite these, total expenditure is expected to increase at an average annual rate of 5.6 per cent, from R874.2 million in 2023/24 to R1 billion in 2026/27. The association will use funds from additional revenue streams such as town planning services, subscription water services and outdoor advertising to limit the impact of these reductions on service delivery. The association is set to derive 91.1 per cent (R2.7 billion) of its revenue over the MTEF period through membership fees from municipalities.

Programmes/Objectives/Activities**Table 3.25 South African Local Government Association 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 (%)
	2020/21	2021/22	2022/23	2023/24				2024/25	2025/26	2026/27		
Administration	363.0	436.4	604.3	688.3	23.8%	73.0%	748.6	786.9	823.6	6.2%	79.7%	
Infrastructure delivery, spatial transformation services and inclusive communities	56.8	37.2	63.5	62.3	3.1%	7.8%	59.9	63.1	66.3	2.1%	6.6%	
Municipal capabilities and governance	102.8	79.4	69.5	61.0	-16.0%	11.7%	71.1	71.4	75.0	7.2%	7.3%	
Municipal finance, fiscal policy and economic growth	57.7	39.8	47.7	62.6	2.8%	7.5%	57.7	60.8	64.0	0.7%	6.4%	
Total	580.2	592.8	785.0	874.2	14.6%	100.0%	937.3	982.1	1 028.9	5.6%	100.0%	

Statements of financial performance, cash flow and financial position**Table 3.26 South African Local Government Association statements of financial performance, cash flow and financial position**

Statement of financial performance												
R million	Audited outcome				Revised estimate	Average growth rate (%)	Average: Expenditure/ Total (%)	Medium-term expenditure estimate			Average growth rate (%)	Average: Expenditure/ Total (%)
	2020/21	2021/22	2022/23	2023/24				2024/25	2025/26	2026/27		
Revenue												
Non-tax revenue	688.5	735.0	800.4	838.0	6.8%	93.9%	900.6	943.8	988.0	5.6%	96.0%	
Sale of goods and services other than capital assets	655.5	693.1	736.3	794.0	6.6%	88.3%	855.2	895.9	937.8	5.7%	91.1%	
Other non-tax revenue	33.0	42.0	64.1	44.0	10.0%	5.6%	45.4	47.8	50.2	4.5%	4.9%	
Transfers received	48.7	50.6	61.8	36.4	-9.2%	6.1%	36.9	38.4	41.1	4.1%	4.0%	
Total revenue	737.2	785.6	862.3	874.4	5.9%	100.0%	937.6	982.2	1 029.1	5.6%	100.0%	
Expenses												
Current expenses	580.2	592.8	785.0	874.2	14.6%	100.0%	937.3	982.1	1 028.9	5.6%	100.0%	
Compensation of employees	346.9	356.8	416.4	531.0	15.2%	58.4%	549.2	580.5	612.7	4.9%	59.5%	
Goods and services	226.2	229.6	361.9	331.2	13.6%	40.4%	375.6	388.6	403.0	6.8%	39.2%	
Depreciation	6.6	5.2	5.2	10.4	16.6%	1.0%	10.9	11.4	11.9	4.7%	1.2%	
Interest, dividends and rent on land	0.5	1.2	1.4	1.6	46.3%	0.2%	1.7	1.6	1.4	-4.9%	0.2%	
Total expenses	580.2	592.8	785.0	874.2	14.6%	100.0%	937.3	982.1	1 028.9	5.6%	100.0%	
Surplus/(Deficit)	157.0	192.8	77.2	-	-100.0%	-	-	-	-	-	-	
Cash flow statement												
Cash flow from operating activities	170.9	154.2	165.5	47.0	-35.0%	100.0%	67.6	61.3	60.2	8.6%	100.0%	
Receipts												
Non-tax receipts	712.1	699.1	800.5	827.7	5.1%	94.5%	890.2	930.9	972.8	5.5%	96.0%	
Sales of goods and services other than capital assets	679.9	662.7	740.1	792.7	5.2%	89.4%	855.2	895.9	937.8	5.8%	92.2%	
Other sales	27.2	5.6	3.8	-	-100.0%	1.2%	-	-	-	-	-	
Other tax receipts	32.2	36.4	60.4	35.0	2.9%	5.1%	35.0	35.0	35.0	-	3.7%	
Transfers received	39.0	40.2	61.8	36.4	-2.3%	5.5%	36.9	38.4	40.1	3.3%	4.0%	
Total receipts	751.1	739.2	862.4	864.1	4.8%	100.0%	927.2	969.4	1 012.9	5.4%	100.0%	
Payment												
Current payments	580.2	585.0	696.9	817.1	12.1%	100.0%	859.5	908.0	952.8	5.3%	100.0%	
Compensation of employees	346.9	356.8	416.4	531.0	15.2%	61.4%	549.2	580.5	612.7	4.9%	64.3%	
Goods and services	232.7	227.1	279.0	284.5	6.9%	38.4%	308.6	325.9	338.7	6.0%	35.5%	
Interest and rent on land	0.5	1.2	1.4	1.6	46.3%	0.2%	1.7	1.6	1.4	-4.9%	0.2%	
Total payments	580.2	585.0	696.9	817.1	12.1%	100.0%	859.5	908.0	952.8	5.3%	100.0%	
Net cash flow from investing activities	(3.8)	(5.8)	(7.2)	(15.8)	60.8%	100.0%	(24.9)	(27.4)	(30.1)	24.1%	100.0%	
Acquisition of property, plant, equipment and intangible assets	(3.3)	(6.0)	(7.0)	(20.4)	84.2%	103.3%	(22.4)	(24.7)	(27.1)	10.0%	99.8%	
Acquisition of software and other intangible assets	(0.5)	-	-	(2.3)	61.6%	7.1%	(2.5)	(2.7)	(3.0)	10.0%	11.0%	
Proceeds from the sale of property, plant, equipment and intangible assets	-	0.1	0.1	6.9	-	-11.9%	-	-	-	-100.0%	-10.9%	
Other flows from investing activities	-	-	(0.4)	-	-	1.5%	-	-	-	-	-	
Net cash flow from financing activities	(1.0)	(0.1)	(0.6)	-	-100.0%	-	-	-	-	-	-	
Repayment of finance leases	(1.0)	(0.1)	(0.6)	-	-100.0%	-	-	-	-	-	-	
Net increase/(decrease) in cash and cash equivalents	166.1	148.3	157.7	31.2	-42.7%	19.3%	42.7	33.9	30.0	-1.3%	100.0%	

Table 3.26 South African Local Government Association statements of financial performance, cash flow and financial position (continued)

Statement of financial position	Audited outcome			Revised estimate 2023/24	Average growth rate (%) 2020/21 - 2023/24	Average: Expenditure/ Total (%) 2020/21 - 2023/24	Medium-term expenditure estimate			Average growth rate (%) 2023/24 - 2026/27	Average: Expenditure/ Total (%) 2023/24 - 2026/27
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27		
	R million										
Carrying value of assets	50.4	51.7	45.9	57.0	4.2%	7.8%	62.7	69.0	75.9	10.0%	8.1%
<i>of which:</i>											
Acquisition of assets	(3.3)	(6.0)	(7.0)	(20.4)	84.2%	100.0%	(22.4)	(24.7)	(27.1)	10.0%	100.0%
Investments	1.2	1.2	1.6	1.6	11.3%	0.2%	1.7	1.7	1.9	5.3%	0.2%
Receivables and prepayments	95.3	141.7	101.8	166.2	20.4%	18.6%	185.2	202.7	223.0	10.3%	23.9%
Cash and cash equivalents	329.0	477.3	635.0	590.5	21.5%	73.2%	540.0	510.0	561.0	-1.7%	67.8%
Non-current assets held for sale	-	-	6.9	-	-	0.2%	-	-	-	-	-
Total assets	475.9	671.8	791.1	815.3	19.7%	100.0%	789.6	783.4	861.7	1.9%	100.0%
Accumulated surplus/(deficit)	370.4	563.6	640.9	651.1	20.7%	80.6%	671.3	683.5	691.2	2.0%	83.1%
Capital and reserves	2.3	2.3	2.3	-	-100.0%	0.3%	-	-	-	-	-
Finance lease	3.7	3.5	3.4	3.3	-4.0%	0.5%	3.5	3.7	3.7	3.8%	0.4%
Deferred income	2.4	5.1	1.9	2.1	-3.8%	0.4%	2.2	2.5	3.0	12.6%	0.3%
Trade and other payables	94.7	93.7	124.8	158.2	18.7%	17.3%	111.9	93.0	163.2	1.0%	16.1%
Provisions	2.5	3.7	17.9	0.7	-36.2%	0.9%	0.7	0.7	0.7	3.7%	0.1%
Total equity and liabilities	475.9	671.8	791.1	815.3	19.7%	100.0%	789.6	783.4	861.7	1.9%	100.0%

Personnel information

Table 3.27 South African Local Government Association personnel numbers and cost by salary level

Number of posts estimated for 31 March 2024		Number and cost ¹ of personnel posts filled/planned for on funded establishment											Average growth rate of personnel posts (%) 2023/24 - 2026/27	Average: salary level/ Total (%) 2023/24 - 2026/27					
Number of funded posts	Number of approved establishment	Actual			Revised estimate			Medium-term expenditure estimate											
		2022/23		Unit cost	2023/24		Unit cost	2024/25		Unit cost	2025/26				Unit cost	2026/27		Unit cost	
South African Local Government Association		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost			
Salary level	486	486	468	416.4	0.9	486	531.0	1.1	486	549.2	1.1	486	580.5	1.2	486	612.7	1.3	-	100.0%
1-6	79	79	45	14.4	0.3	79	17.0	0.2	79	17.6	0.2	79	18.6	0.2	79	19.7	0.2	-	16.3%
7-10	73	73	118	75.7	0.6	73	40.5	0.6	73	41.9	0.6	73	44.3	0.6	73	46.8	0.6	-	15.0%
11-12	154	154	111	95.0	0.9	154	149.9	1.0	154	155.0	1.0	154	163.9	1.1	154	172.9	1.1	-	31.7%
13-16	157	157	168	193.2	1.1	157	253.2	1.6	157	261.8	1.7	157	276.8	1.8	157	292.1	1.9	-	32.3%
17-22	23	23	26	38.1	1.5	23	70.4	3.1	23	72.8	3.2	23	77.0	3.3	23	81.2	3.5	-	4.7%

1. Rand million.

